

INVESTIGATING ENGLISH NEEDS OF ACCOUNTING STUDENTS IN ACADEMIC AND PROFESSIONAL CONTEXT

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Abstract

This study aims to investigate the English learning needs of accounting students in academic and professional contexts, focusing on their necessities, lacks, and wants within an English for Specific Purposes (ESP) framework. A quantitative descriptive design was employed, involving 30 accounting students at Universitas Islam Negeri Alauddin Makassar. Data were collected through a structured questionnaire and analyzed using descriptive statistics to identify patterns in students' perceptions, abilities, and learning preferences. The findings reveal that students demonstrate a moderate to high awareness of the importance of English, particularly for reading academic texts, understanding field-specific materials, and supporting future professional communication. However, a noticeable gap exists between students' perceived importance of English and their actual proficiency, especially in speaking fluency, grammar, and formal writing. In addition, the majority of students express strong preferences for practical, job-related learning materials, including real-life tasks, simulations, and field-specific vocabulary. These results highlight the need for a more contextualized and practice-oriented ESP curriculum that integrates technical vocabulary, authentic materials, and communicative activities relevant to the accounting field. This study contributes to the development of more responsive English instruction by emphasizing the alignment between students' learning needs and workplace demands.

Keywords: *English for specific purposes; Need analysis; Accounting students*

INTRODUCTION

Needs analysis is a fundamental component in the field of English for Specific Purposes (ESP), as it enables educators to identify learners' specific language requirements in relation to their academic and professional contexts (Ananta et al., 2025; Hulwa et al., 2025). Unlike general English instruction, which often adopts a one-size-fits-all approach, ESP emphasizes the importance of aligning language teaching with learners' actual needs, including what they are required to do with the language, the difficulties they encounter, and their personal learning expectations (Dou, 2024). Hutchinson and Waters (1987) conceptualize these dimensions as necessities, lacks, and wants, which serve as the foundation for designing relevant and meaningful ESP programs. Without a systematic needs analysis, English instruction risks becoming overly general and disconnected from real-world demands (Ibrahim, 2020).

In higher education, particularly among non-English major students, English courses are frequently dominated by general language instruction that prioritizes grammatical knowledge and cognitive skills (Damanik et al., 2021; Ibrahim, 2020). While this approach

may support basic communication, it often fails to address the specific academic and professional challenges encountered in specialized disciplines. Consequently, students may struggle to transfer their English knowledge into discipline-related tasks, resulting in a mismatch between course content and learners' actual needs (Belabcir, 2024). This issue highlights the necessity of conducting needs analysis as a basis for designing more relevant ESP-oriented instruction.

The importance of English is particularly evident in the field of accounting, where students are increasingly required to engage with English in both academic and professional contexts. Globalization has expanded the use of English in activities such as reading financial reports, understanding international accounting standards, accessing academic literature, writing professional documents, and communicating with international stakeholders (Kemampuan et al., 2025). Therefore, for accounting students, English is no longer merely an academic subject but a critical skill that supports future career development and professional competitiveness (Reporting, 2021).

Although previous studies indicate that accounting students are generally aware of the importance of English, their learning experiences often reveal a gap between perceived importance and actual language competence (Aktiva, 2024). Many students report difficulties in mastering field-specific vocabulary, writing formal documents, and communicating confidently in professional contexts (Mariya, n.d.). In addition, students tend to prefer more practical, interactive, and context-based learning activities that reflect real workplace situations. However, these needs particularly learners' wants and perceived lacks are not always sufficiently accommodated in existing English course designs (Jaijairam, 2012).

Despite the recognized importance of English in accounting education, empirical studies that systematically explore students' needs especially by integrating necessities, lacks, and wants remain limited and underdeveloped (Suningsih & Putri, 2022). Many English courses are still designed without adequate data on students' priority skills, learning challenges, and preferred instructional approaches. As a result, a gap persists between what students need and what is actually provided in English instruction (Yulientinah et al., 2020). This gap indicates the urgent need for research-based insights to support the development of more responsive and contextually relevant ESP curricula.

In response to this gap, the present study aims to investigate the English learning needs of accounting students at Universitas Islam Negeri Alauddin Makassar. Specifically, this study addresses the following research questions: What English skills are considered most important by accounting students? What difficulties do students encounter in learning English? And What are students' preferences regarding English learning materials and instructional methods?

This study employs a quantitative approach using a structured questionnaire based on the ESP framework of necessities, lacks, and want. By examining students' perceptions, abilities, and learning preferences, this research seeks to provide a comprehensive understanding of their English learning needs in both academic and professional contexts.

The findings of this study are expected to contribute to the development of more effective ESP instruction, particularly for accounting students. By providing empirical evidence on students' actual needs, this research offers practical implications for English lecturers, curriculum designers, and educational institutions in developing more contextualized, relevant, and practice-oriented learning materials. Ultimately, this study

aims to support the design of ESP courses that better align with workplace demands and enhance students' readiness to use English in real professional settings.

METHOD

This study employed a quantitative descriptive research design to investigate the English learning needs of accounting students. This approach was selected to obtain numerical data that could be systematically analyzed to identify patterns and tendencies related to students' necessities, lacks, and wants in learning English within academic and professional contexts.

The research was conducted at the Accounting Department of Universitas Islam Negeri Alauddin Makassar. The participants consisted of 30 accounting students who were selected using a convenience sampling technique, as they were readily accessible and willing to participate in the study. All participants were in the fifth semester and had been exposed to English courses as part of their academic program. Although the sample size is relatively small, it was considered sufficient to provide a preliminary overview of students' English learning needs within the specific context of the department.

Data were collected using a structured questionnaire administered through Google Forms. The instrument was developed based on the English for Specific Purposes (ESP) framework proposed by Hutchinson and Waters (1987), which emphasizes three key components of needs analysis: necessities, lacks, and wants. The questionnaire consisted of close-ended items using a five-point Likert scale ranging from strongly disagree to strongly agree.

To ensure the validity of the instrument, the questionnaire was reviewed through expert judgment by a lecturer in English education with expertise in ESP. Revisions were made based on feedback to improve clarity, relevance, and alignment with the research objectives. In addition, a small-scale pilot test was conducted with a limited number of students to ensure that the items were clearly understood and functioned as intended.

The reliability of the questionnaire was assessed using internal consistency measures. Although a formal statistical reliability test such as Cronbach's Alpha was not conducted due to the limited sample size, the consistency of the instrument was maintained by ensuring that all items were aligned with the same theoretical framework and measurement objectives.

The questionnaire covered several aspects of English learning, including: (1) students' perceptions of the importance of English skills, (2) their self-assessed abilities and difficulties, and (3) their preferences for learning materials and instructional methods. For example, items such as "I need English to understand academic and professional texts" and "I have difficulty speaking English fluently in academic contexts" were included to capture students' perceived necessities and lacks. Additionally, items related to learning preferences, such as "I prefer learning through real-life activities and simulations," were used to identify students' wants.

The collected data were analyzed using descriptive statistical techniques. Students' responses were calculated in terms of frequencies and percentages to identify dominant trends across the three components of needs analysis. The analysis aimed to provide a comprehensive overview of students' English learning needs rather than to test hypotheses or establish causal relationships.

Ethical considerations were carefully observed throughout the research process. Participants were informed about the purpose of the study prior to data collection and were assured that their responses would be used solely for academic purposes. Participation was voluntary, and anonymity and confidentiality were maintained by not collecting any identifying personal information.

Despite its contributions, this study has several limitations. The relatively small sample size and the use of convenience sampling limit the generalizability of the findings. In addition, the reliance on self-reported data may introduce subjectivity, as students' perceptions may not fully reflect their actual language proficiency. Therefore, future studies are recommended to involve larger and more diverse samples, as well as to incorporate additional data collection methods such as interviews or proficiency tests to obtain a more comprehensive understanding of students' English learning needs.

RESULTS AND DISCUSSION

The results of this study are organized into three main categories: necessities, lacks, and wants. The data are presented in the following tables using percentage distributions based on a five-point Likert scale to illustrate students' responses clearly.

Table 1. Students' Necessities in Learning English

No	Indicators	Strongly Agree (%)	Agree (%)	Neutral (%)	Disagree (%)	Strongly Disagree (%)
1.	Use English in study/work	6.7	33.3	36.7	23.3	0
2.	Need English for reading academic texts	10	53.3	30	6.7	0
3.	Need English for writing reports	10	46.7	33.3	10	0
4.	English needed in future career	16.7	53.3	26.7	3.3	0
5.	Need technical vocabulary	10	46.7	36.7	6.6	0
6.	Need professional communication skills	6.3	20	13.3	3.3	0
7.	Need to write formal documents	63.3	23.3	13.3	0	0
8.	Need polite/formal English	46.7	30	20	3.3	0
9.	Need to understand professional interaction	50	26.7	20	3.3	0

The Table 1 presents the students' necessities in learning English, particularly in relation to their academic and future professional needs. Overall, the findings indicate that the majority of accounting students perceive English as an important skill that supports both their studies and career preparation.

The data show that students moderately use English in their current study or work activities. Although 33.3% of the respondents agreed and 6.7% strongly agreed that they use English in academic or professional contexts, a considerable proportion of students (36.7%) selected neutral and 23.3% disagreed. This suggests that English has not yet become a dominant language in their daily academic activities, even though some students have begun to use it regularly.

Regarding academic purposes, most students acknowledged the importance of English for reading academic texts and writing reports. A majority of respondents agreed (53.3%)

and strongly agreed (10%) that English is necessary for understanding academic and professional reading materials. Similarly, 46.7% agreed and 10% strongly agreed that English is important for writing reports and formal documents. These findings indicate that students recognize the role of English in supporting academic literacy and formal written communication.

The findings also reveal that students strongly believe English will be important in their future careers. More than half of the respondents (53.3%) agreed and 16.7% strongly agreed that English would be needed in their future profession. This suggests that students are aware of the increasing importance of English in professional and workplace environments.

In addition, the students emphasized the importance of mastering field-specific language skills. Nearly half of the respondents agreed (46.7%) and 10% strongly agreed that they need technical vocabulary related to accounting and professional contexts. Furthermore, the highest levels of agreement were found in indicators related to professional communication. A significant proportion of students strongly agreed that they need professional communication skills (63%), the ability to write formal documents (63.3%), and the ability to understand professional interactions in English (50%). Similarly, many students recognized the importance of using polite and formal English when communicating in professional settings.

Overall, the findings indicate that accounting students have strong necessities related to academic and professional English. Their responses suggest that English learning should not only focus on general communication but also emphasize professional communication skills, technical vocabulary, and formal language use relevant to workplace contexts.

Table 2. Students' Lacks in Learning English

No	Indicators	Strongly Agree (%)	Agree (%)	Neutral (%)	Disagree (%)	Strongly Disagree (%)
1.	Difficulty in grammar	20	56.7	23.3	0	0
2.	Difficulty in speaking fluently	3.3	56.7	36.7	3.3	0
3.	Difficulty understanding native speakers	10	40	46.7	3.3	0
4.	Writing skills not sufficient	13.3	60	26.7	0	0
5.	Need to improve grammar & vocabulary	63.3	20	16.7	0	0
6.	Gap between ability and field requirement	50	30	20	0	0
7.	Lack confidence using English	26.7	40	26.7	6.7	0

The Table 2 presents the students' lacks in learning English, reflecting the gaps between their current English proficiency and the level of language competence required for academic and professional purposes. Overall, the findings indicate that many accounting students still experience considerable difficulties in several aspects of English learning, particularly in grammar, speaking, writing, and confidence.

One of the most significant difficulties identified in the table is grammar mastery. A majority of the respondents agreed (56.7%) and strongly agreed (20%) that they experience difficulty in understanding English grammar. This finding suggests that grammar remains a

major challenge for students and may affect their ability to communicate effectively in both spoken and written English.

Speaking fluency also emerged as an important area of difficulty. More than half of the students (56.7%) agreed and 3.3% strongly agreed that they have difficulty speaking English fluently in academic or professional contexts. In addition, 36.7% selected neutral, indicating uncertainty or lack of confidence in their speaking ability. These findings imply that students may have limited opportunities to practice spoken English in meaningful communicative situations.

Another challenge identified is understanding native English speakers. While 46.7% of respondents selected neutral, a considerable proportion agreed (40%) and strongly agreed (10%) that they have difficulty understanding native speakers. This result may indicate limited exposure to authentic English listening materials, different accents, or natural speaking speed.

Writing ability was also identified as a major weakness. A majority of respondents agreed (60%) and strongly agreed (13.3%) that their writing skills are not yet sufficient to produce reports or academic papers in English. This finding suggests that students still face difficulties in organizing ideas, using appropriate grammar and vocabulary, and producing formal written texts required in academic and professional settings.

Furthermore, students strongly acknowledged the need to improve their grammar and vocabulary skills. A significant 63.3% strongly agreed and 20% agreed that they need further improvement in these areas to support their academic and professional needs. Similarly, most respondents recognized a gap between their current English proficiency and the level required in their field, with 50% strongly agreeing and 30% agreeing with the statement.

In terms of self-confidence, many students admitted that they still lack confidence in using English. The data show that 40% agreed and 26.7% strongly agreed that they lack confidence when communicating in English. This lack of confidence may be closely related to their difficulties in grammar, speaking fluency, and limited practical experience in using English.

Overall, the findings indicate that accounting students still face several important challenges in English learning. The major lacks identified in this study include grammar mastery, speaking fluency, academic writing ability, listening comprehension, and self-confidence. These findings suggest that English instruction should provide greater emphasis on communicative practice, grammar support, writing development, and authentic language exposure in order to help students bridge the gap between their current proficiency and professional language demands.

Table 3. English Students' Wants (Learning Preferences)

No	Indicators	Strongly Agree (%)	Agree (%)	Neutral (%)	Disagree (%)	Strongly Disagree (%)
1.	Prefer group discussion	16.7	50	30	3.3	0
2.	Prefer real-life activities	53.3	23.3	23.3	0	0
3.	Use digital tools for learning	50	26.7	20	3.3	0
4.	Prefer interactive teaching	43.3	33.3	20	3.3	0
5.	Prefer real-life examples	56.7	30	13.3	0	0
6.	Enjoy hands-on activities	50	36.7	13.3	0	0

7.	Want practical work-related materials	50	33.3	16.7	0	0
8.	Want course relevant to real world	56.7	23.3	20	0	0
9.	Want course focus on relevant skills	36.7	30	30	3.3	0
10.	Expect course improves communication	43.3	30	26.7	0	0

Table 3 presents the students' wants in learning English, particularly their preferences regarding teaching methods, learning activities, and course content. Overall, the findings indicate that accounting students strongly prefer practical, interactive, and real-world-oriented learning approaches that are closely related to their academic and professional needs.

The data show that collaborative learning is generally favored by the students. Half of the respondents (50%) agreed and 16.7% strongly agreed that they prefer learning through group discussions. This suggests that many students' value interaction and peer collaboration as part of the learning process, although 30% remained neutral, indicating that some students may also feel comfortable with individual learning approaches.

The findings also reveal a very strong preference for practical and experiential learning activities. More than half of the respondents (53.3%) strongly agreed that they prefer real-life activities in English learning, while 23.3% agreed. Similarly, 56.7% strongly agreed and 30% agreed that they understand lessons better when lecturers provide real-life examples. In addition, most students reported enjoying hands-on activities, with 50% strongly agreeing and 36.7% agreeing. These findings suggest that students prefer learning experiences that are contextualized, engaging, and directly connected to real situations rather than purely theoretical instruction.

Another important finding is students' positive attitude toward the use of technology in learning English. Half of the respondents (50%) strongly agreed and 26.7% agreed that they use digital tools such as videos, applications, and online platforms to support their English learning. This indicates that digital resources have become an important component of students' independent learning process and may increase their engagement and motivation.

In terms of instructional methods, most students expressed a preference for interactive teaching approaches. A considerable proportion of respondents strongly agreed (43.3%) and agreed (33.3%) that they prefer interactive teaching methods. This finding implies that students expect lecturers to create more dynamic and participatory classroom environments rather than relying solely on traditional lecture-based teaching.

The results also demonstrate students' strong preference for practical and career-oriented learning materials. Half of the respondents (50%) strongly agreed and 33.3% agreed that they want practical materials related to the workplace. Similarly, 56.7% strongly agreed and 23.3% agreed that English course topics should be connected to real-world situations in their field. These findings indicate that students expect English learning to be directly relevant to their future professional contexts, especially in accounting-related environments.

Furthermore, many students expressed that English courses should focus on skills relevant to their studies and future careers. Although 30% of respondents remained neutral, 36.7% strongly agreed and 30% agreed that the course should emphasize relevant and

applicable skills. In addition, most students expected the course to improve their communication ability, with 43.3% strongly agreeing and 30% agreeing.

Overall, the findings indicate that accounting students prefer English learning that is interactive, practical, and closely connected to real-life and professional contexts. Students value collaborative activities, authentic learning experiences, practical materials, and technology-supported instruction. These findings suggest that ESP-oriented English courses should incorporate communicative activities, workplace-related content, real-life simulations, and interactive teaching methods in order to meet students' learning preferences and increase learning effectiveness.

From all of the tables above present the distribution of students' responses based on three components of needs analysis: necessities, lacks, and wants. Overall, the findings indicate that students have a high level of agreement on the importance of English for academic and professional purposes. Most respondents agreed or strongly agreed that English is necessary for reading academic texts, writing reports, and communicating in their future careers.

However, the data also reveal several significant challenges. A large proportion of students reported difficulties in grammar, speaking fluency, and writing, indicating a gap between their current proficiency and the level required in their field.

In terms of learning preferences, students showed strong interest in interactive and practical learning approaches. The majority preferred real-life activities, group discussions, and materials relevant to workplace contexts. This suggests that ESP courses should emphasize practical application, communication skills, and discipline-specific content.

This study aimed to explore the English learning needs of accounting students based on the framework of necessities, lacks, and wants as proposed by Hutchinson and Waters (1987). The findings reveal several important insights into how students perceive the role of English in their academic and professional development.

First, in terms of necessities, the results indicate that students have a strong awareness of the importance of English for academic and professional purposes. Most students agreed that English is essential for reading academic texts, writing reports, and communicating effectively in their future careers. This finding supports previous studies (e.g., Ibrahim, 2020; Damanik et al., 2021), which suggest that English plays a crucial role in supporting students' academic success and employability, especially in non-English major disciplines.

Moreover, the strong emphasis on technical vocabulary and professional communication highlights that students do not only need general English but also discipline-specific language skills. This aligns with the core principle of English for Specific Purposes (ESP), which emphasizes that language instruction should be tailored to learners' specific academic and professional contexts. The students' recognition of the need for formal and polite communication further indicates their awareness of workplace communication demands, particularly in professional environments where accuracy and appropriateness are highly valued.

However, despite this strong awareness, the findings reveal significant lacks in students' current English proficiency. One of the most prominent issues is difficulty in grammar, which was reported by the majority of students. This suggests that grammatical competence remains a fundamental barrier to effective communication. In addition, students reported challenges in speaking fluently, especially in academic and professional contexts.

This indicates that although students may have passive knowledge of English, they still struggle to actively use the language in real-life situations.

Writing also emerged as a major area of difficulty. Many students acknowledged that their writing skills are not yet sufficient to produce academic or professional documents. This finding is particularly important, as writing is a key skill required in the accounting field, such as in preparing reports, documentation, and professional correspondence. Furthermore, the perceived gap between students' current proficiency and the level required in their field suggests that existing English instruction has not fully addressed their specific needs.

Another important issue is students' difficulty in understanding spoken English, particularly from native speakers. This may be caused by limited exposure to authentic listening materials, such as real-life conversations, presentations, or lectures. It indicates that students' learning experience may still be dominated by controlled or textbook-based input rather than authentic language use.

In terms of wants, the findings show that students strongly prefer practical, interactive, and relevant learning approaches. Most students expressed a preference for learning through real-life activities, group discussions, and hands-on practice. This indicates that students favor student-centered and experiential learning methods rather than traditional teacher-centered instruction.

Additionally, students showed a strong preference for materials that are directly related to their field and future careers. They expect English courses to provide practical knowledge that can be applied in real-world situations, particularly in workplace communication. This finding reinforces the importance of designing ESP courses that are contextualized and relevant to students' disciplinary needs.

The use of digital tools, such as videos and online platforms, also emerged as an important aspect of students' learning preferences. This reflects the growing role of technology in language learning and suggests that integrating digital resources into English instruction could enhance students' engagement and learning outcomes.

Overall, the findings of this study highlight a clear mismatch between students' necessities and their current abilities (lacks), while also emphasizing their strong expectations (wants) for more relevant and practical learning experiences. This gap indicates that current English instruction may still be too general and not sufficiently aligned with the specific needs of accounting students.

Therefore, it is essential for educators and curriculum developers to redesign English courses using an ESP approach that integrates discipline-specific content, communicative practice, and real-world applications. By addressing students' actual needs, English learning can become more meaningful, effective, and relevant to their academic and professional goals.

CONCLUSION

This study investigated the English learning needs of accounting students at UIN Alauddin Makassar using the framework of necessities, lacks, and wants. The findings reveal that students possess a strong awareness of the importance of English for both academic and professional purposes, particularly in reading academic texts, writing formal documents, and engaging in professional communication. This indicates that English is not merely perceived as a general subject but as a critical skill that supports students' future careers.

However, despite this awareness, the study also identifies significant gaps in students' current English proficiency. Major difficulties were found in grammar, speaking fluency, and academic writing, suggesting that students' existing skills are not yet aligned with the demands of their discipline. In addition, challenges in listening comprehension, especially when exposed to authentic English input, further highlight the need for more comprehensive language support.

At the same time, students demonstrate strong preferences for interactive, practical, and context-based learning approaches. They expect English courses to provide real-world relevance, discipline-specific content, and opportunities for active engagement through discussions, simulations, and hands-on activities. The integration of digital tools is also recognized as an important element in supporting their learning process.

Based on these findings, it can be concluded that there is a clear mismatch between students' target needs and their current abilities, as well as a strong demand for more relevant and application-oriented instruction. Therefore, it is essential to design English courses based on an English for Specific Purposes (ESP) approach that emphasizes discipline-specific language, communicative competence, and real-world application.

This study implies that English lecturers and curriculum developers should move beyond general English instruction and adopt more contextualized and student-centered approaches. Future research is recommended to involve larger samples and incorporate mixed methods to gain deeper insights into students' learning needs and experiences. By aligning English instruction with students' actual academic and professional demands, learning outcomes can be significantly improved, and students can be better prepared to function effectively in their future careers.

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