

An Analysis of the Difficulties Faced by Accounting Students in Understanding English-Language Accounting Literature: A Case Study of Regular-Track Accounting Students in Semesters 4 and 6

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Abstract: Understanding English-language accounting literature is important for accessing disciplinary knowledge, yet students may encounter linguistic and contextual barriers. This study examined accounting students' comprehension difficulties, associated factors, and coping strategies at Universitas Kahuripan Kediri. A descriptive qualitative approach was employed. Participants were purposively selected from fourth- and sixth-semester students in the regular accounting program who had completed introductory to intermediate accounting courses and had experience reading English-language accounting texts. Data were collected through interviews, observations, and analysis of syllabi, instructional materials, and accounting texts. Analysis involved data reduction, data display, and conclusion drawing and verification, supported by source and method triangulation. Findings revealed difficulties with technical terminology, academic vocabulary, complex sentence structures, and contextual interpretation. Students also reported low reading confidence and motivation, limited accounting-specific English instruction, and restricted access to relevant literature. Online dictionaries, translation applications, and discussions with peers or lecturers were used to support comprehension, but difficulties persisted. The study concludes that disciplinary reading support should connect language instruction with accounting concepts. Collaboration between accounting and English lecturers, guided reading activities, and improved access to relevant materials are recommended, although their effectiveness requires further investigation.

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Introduction

Digital transformation is reshaping the knowledge and capabilities expected of accounting graduates, placing increasing emphasis on analytical judgment, technological competence, and continuing professional learning. Recent international scholarship highlights the need to reconsider accounting curricula as big data and emerging technologies alter professional practice and the organization of accounting education (Fogarty & Campbell, 2024). These developments also direct attention to how students access and interpret the knowledge underpinning professional change. In Indonesia, research on accounting graduates' English learning needs identifies demand for language skills, relevant vocabulary, and learning materials aligned with professional contexts (Nawir et al., 2023). Taken together, these developments suggest that curriculum renewal should address students' capacity to engage with disciplinary knowledge alongside their technical preparation. For students who study English as a foreign language, understanding English-language accounting literature is therefore an educational concern with implications for both academic participation and professional preparedness.

Within Indonesian accounting education, the importance of English contrasts with persistent difficulties in understanding learning materials. Sulistiyaningsih et al. (2023), in a study involving 126 accounting students at Universitas Pekalongan, emphasized vocabulary mastery as a central component of understanding English instruction. Complementing this evidence, Nawir et al. (2023) found that accounting alumni required vocabulary and learning themes connected to their professional environments. These findings provide a relevant background for examining fourth- and sixth-semester students in the regular accounting program at Universitas Kahuripan Kediri. The supplied manuscript identifies concerns about technical terminology, complex sentences, and students' engagement with English-language accounting texts in this setting. These concerns warrant systematic investigation rather than an assumption that progression through accounting courses necessarily produces adequate disciplinary reading competence. The specific educational issue is how students interpret accounting concepts when access to those concepts depends partly on their understanding of English.

Previous studies offer complementary explanations of this problem. Puspita Ayu (2021) examined students' understanding of English-language accounting texts in relation to integrated financial reporting and reported improvements across successive instructional activities. This finding suggests that reading difficulties can respond to instructional support, although improvement within a particular learning setting does not establish that the same approach will address every form of difficulty. Sulistiyaningsih et al. (2023), meanwhile, examined English comprehension more broadly and identified vocabulary knowledge alongside supporting and inhibiting learning conditions. Read together, these studies indicate that accounting students' difficulties cannot be adequately understood through a general designation of "low English proficiency." A more precise account should distinguish problems in recognizing vocabulary from difficulties interpreting technical meanings, understanding sentence relationships, and



connecting textual explanations with accounting knowledge. This distinction matters because different sources of misunderstanding may require different forms of pedagogical support.

Research on English for Specific Purposes (ESP) further indicates that students' learning needs must be examined alongside the conditions under which language instruction is delivered. Nawir et al. (2023) approached accounting curriculum development through alumni and institutional stakeholder perspectives, thereby identifying needs associated with professional practice. By comparison, Petraki and Khat (2022), studying ESP course design in Cambodian higher education, identified constraints involving teacher preparation, student proficiency, and materials development. Their findings concern a different disciplinary and national setting, but they offer a useful comparative perspective on the institutional conditions surrounding specialized language learning. The distinction between these studies is consequential: identifying desired competencies does not fully explain how students experience difficulty when reading particular disciplinary texts. Likewise, evidence from another educational context cannot establish which instructional constraints operate at Universitas Kahuripan Kediri. Context-sensitive investigation is therefore necessary before recommending curriculum changes or attributing comprehension problems primarily to students.

The research gap addressed here concerns the relationship between accounting-specific reading difficulties and the learning conditions in which those difficulties arise. The studies reviewed provide evidence about reporting-related comprehension, general English learning, and professional language needs, but do not directly resolve how these dimensions intersect among fourth- and sixth-semester accounting students in the present setting (Puspita Ayu, 2021; Sulistiyarningsih et al., 2023). This distinction is particularly relevant because educational experiences are shaped by teaching practices and institutional expectations as well as formal curriculum content (Sebele-Mpofu, 2024). Accordingly, the central problem is not simply whether students find English difficult, but which features of accounting literature obstruct understanding and how students describe and respond to those obstacles. The study therefore asks what difficulties these students encounter, which individual and instructional conditions they associate with those difficulties, and what strategies they use to make sense of English-language accounting texts.

This study aims to develop a contextualized account of difficulties in understanding English-language accounting literature among fourth- and sixth-semester regular-program students at Universitas Kahuripan Kediri. Using a descriptive qualitative approach informed by interviews, observations, and document analysis, it examines linguistic obstacles, disciplinary interpretation, learning conditions, and students' coping strategies. Its urgency arises from the need to align accounting education with changing knowledge demands while ensuring that specialized language instruction responds to learners' actual circumstances (Fogarty & Campbell, 2024; Petraki & Khat, 2022). The intended novelty lies in examining these dimensions together within a bounded accounting-learning context, extending the needs-oriented perspective represented by Nawir et al. (2023). The anticipated conceptual contribution is a clearer account of how language-related and instructional difficulties intersect in disciplinary reading. Practically, the findings are intended to inform contextualized vocabulary

instruction, guided reading activities, material selection, and collaboration between accounting lecturers and English instructors.

Research Methods

This study employed a descriptive qualitative approach to explore accounting students' difficulties in understanding English-language accounting literature. The approach was selected to provide an in-depth account of students' experiences and the contextual conditions surrounding their comprehension difficulties. The investigation focused on describing the difficulties encountered, exploring the factors students associated with those difficulties, and identifying the strategies they used to understand accounting texts.

The research was conducted at Universitas Kahuripan Kediri and involved fourth- and sixth-semester students enrolled in the regular undergraduate accounting program. Participants were selected through purposive sampling, with consideration given to students who had completed introductory to intermediate accounting courses and had experience reading English-language accounting literature. These criteria ensured that participants had relevant disciplinary knowledge and direct experience of the reading demands examined in the study.

Data were collected through observations, interviews, and document analysis. Observations focused on the learning environment and students' engagement with English-language accounting texts. Interviews explored the forms of difficulty experienced by students, their perceptions of contributing factors, and the strategies they employed to support comprehension. Document analysis examined syllabi, instructional materials, and examples of accounting literature used in learning activities. Together, these sources provided complementary perspectives on students' experiences and the instructional context.

The research procedure centered on examining students' reading experiences alongside the materials and learning conditions associated with those experiences. Observational evidence provided information about students' engagement with accounting texts during learning activities, while interviews elicited accounts of difficulties that might not be directly observable. Relevant documents provided contextual information about the reading materials and instructional content. The evidence obtained through these activities was subsequently organized according to the research focus to support systematic analysis.

Data analysis followed the interactive model of Miles and Huberman (1994), comprising data reduction, data display, and conclusion drawing and verification. Data reduction involved selecting and organizing relevant interview and observational material concerning comprehension difficulties, associated factors, and coping strategies. The selected evidence was presented in descriptive narratives to clarify relationships among categories. Conclusions were then developed and verified against the available evidence to establish a contextual understanding of students' difficulties and their implications for learning.

The credibility of the findings was addressed through source and method triangulation. Information obtained from participants was compared across the available accounts, while interview findings were examined alongside observational evidence and relevant documents. These comparisons supported the assessment of consistency across sources and methods and

provided a basis for checking the interpretations developed during analysis. Triangulation therefore strengthened the connection between the reported findings and the learning experiences documented in the study.

Results

he findings concerning fourth- and sixth-semester accounting students at Universitas Kahuripan Kediri were organized into three categories: difficulties in understanding English-language accounting literature, individual and instructional conditions associated with those difficulties, and strategies used to support comprehension. The reported difficulties encompassed technical terminology, general and academic vocabulary, grammatical structures, and engagement with English-language reading materials.

Students experienced difficulty interpreting technical accounting terminology and connecting English expressions with their meanings in accounting contexts. Terms identified in the findings included *deferred revenue*, *amortization*, *goodwill*, and *liabilities*. The difficulty extended beyond translating individual words into Indonesian to understanding the accounting concepts conveyed by those words. Students' accounts therefore distinguished between recognizing an English expression and understanding its disciplinary meaning within a passage.

Alongside technical terminology, students encountered limitations in general and academic vocabulary. They were unfamiliar with formal expressions commonly used in academic texts and reported limited experience reading English-language accounting materials. Grammatical difficulties included interpreting passive constructions, extended sentences, and sentences containing multiple clauses. The findings also described a tendency toward literal translation, with insufficient attention to sentence relationships and contextual meaning. These difficulties concerned both individual expressions and the interpretation of complete passages.

Reading engagement constituted another aspect of students' experiences. Some students expressed reluctance to read English-language literature because they considered the texts difficult and time-consuming to understand. Their accounts included low confidence in reading academic English and limited motivation to engage with such materials. Some also perceived English as having limited relevance to their accounting studies. These findings describe students' reported attitudes and experiences without establishing the relative prevalence of each difficulty.

The conditions associated with comprehension difficulties were grouped into individual and instructional factors. Individual factors included limited foundational English knowledge, low reading confidence, and low motivation. Instructional factors included English teaching that remained general rather than closely connected to accounting terminology and disciplinary reading. The findings also identified limited access to relevant English-language resources. Observations reported in the manuscript indicated that the university library offered a limited selection of English-language accounting textbooks and relevant international journals. Students' accounts additionally described insufficient support within their learning environment.

To address these difficulties, students reported using online dictionaries, translating

passages progressively through translation applications, and discussing unfamiliar accounting terminology with peers or lecturers. These strategies were directed toward resolving vocabulary problems and clarifying the meaning of accounting texts. Nevertheless, students reported that the strategies did not fully resolve their difficulties, particularly when time was limited or the contextual meaning of a passage remained unclear. The findings thus documented both the assistance students sought and the comprehension problems that persisted despite those efforts.

Discussion

The findings indicate that accounting students' difficulties in understanding English-language literature involve several connected dimensions: interpreting technical terminology, understanding academic language and sentence structures, sustaining reading engagement, and obtaining appropriate instructional support. In response to the first research question, the difficulties therefore extend beyond unfamiliar vocabulary to the construction of meaning within accounting texts. This interpretation is consistent with Sulistyaningsih et al. (2023), who emphasized vocabulary alongside the conditions supporting English comprehension, and Puspita Ayu (2021), who examined students' understanding of English-language accounting passages. The present study adds a contextual account of how these difficulties coexist among fourth- and sixth-semester students at Universitas Kahuripan Kediri. Their accounts suggest that recognizing or translating an expression does not necessarily enable them to explain the accounting concept it conveys. Nevertheless, the findings do not establish which difficulty is most prevalent or whether its severity differs between the two semesters.

The difficulties surrounding technical terminology can be understood through the learning-centred perspective of English for Specific Purposes (ESP). Hutchinson and Waters (1987) emphasize the importance of connecting language learning with learners' existing knowledge and purposes, while Nawir et al. (2023) identify accounting graduates' needs for relevant vocabulary and professionally appropriate learning content. From this perspective, confusion over terms such as *goodwill* and *deferred revenue* suggests a need to examine how linguistic expressions are connected to disciplinary concepts. A translation may provide an Indonesian equivalent without clarifying the recognition conditions, classifications, or relationships involved in the concept. However, an alternative explanation is that some difficulties originate partly in incomplete accounting knowledge rather than English proficiency alone. Because the study did not separately assess comprehension of equivalent Indonesian and English passages, these explanations cannot be disentangled. The findings support integrating language and accounting instruction, but do not demonstrate that language limitations are the sole source of conceptual misunderstanding.

Students' reported reliance on literal translation further suggests that vocabulary assistance alone may be insufficient when sentences contain unfamiliar structures or relationships between ideas. The continuing difficulty experienced despite dictionary and translation-application use indicates a distinction between obtaining word meanings and monitoring comprehension across a passage. This interpretation is compatible with Yapp et al.'s (2021) meta-analysis, which found benefits from second-language reading-strategy instruction while identifying variation across strategies and pedagogical approaches. Puspita Ayu's (2021) reported improvements across instructional activities similarly indicate that accounting-text comprehension can respond to teaching support. The present findings neither

contradict those outcomes nor establish the ineffectiveness of translation tools. Rather, they suggest that students' existing strategies did not fully address their reported difficulties in this setting. Guided practice in identifying main propositions, interpreting clause relationships, paraphrasing concepts, and checking translations against accounting examples consequently merits investigation as a complement to vocabulary support.

The coexistence of low confidence, reluctance to read, and perceptions that English has limited disciplinary relevance offers another explanation for students' reading experiences. One plausible interpretation is that difficult reading experiences discourage engagement, reducing opportunities to become familiar with academic language and reinforcing expectations of difficulty. However, the study provides no longitudinal evidence establishing this sequence or determining whether low motivation precedes comprehension problems. Sulistiyaningsih et al. (2023) similarly situate English understanding within a combination of individual and environmental conditions. Sebele-Mpofu's (2024) discussion of the hidden curriculum offers a complementary conceptual perspective: educational practices may communicate implicit messages about which capabilities matter for professional preparation. Applied cautiously here, this perspective suggests that students' perceived distance between English and accounting warrants examination alongside classroom practices. It does not establish that lecturers or curriculum arrangements caused students' attitudes. The substantive implication is that perceived relevance should be investigated as part of disciplinary reading engagement, rather than treating reluctance simply as an individual deficit.

The instructional findings reinforce the need to consider opportunities for learning alongside student characteristics. Reports of general English teaching and limited relevant library resources suggest a possible mismatch between the reading demands of accounting and the support available to meet them. This interpretation accords with Nawir et al. (2023), whose accounting needs analysis emphasizes professionally relevant language content, and Petraki and Khat (2022), who identify materials development, teacher preparation, and student proficiency as challenges in ESP course design. Their Cambodian study concerns a different disciplinary setting, so the comparison supports a broader institutional perspective rather than direct equivalence. In the present case, limited library provision does not establish that students lacked all access to English-language resources, particularly online materials. Likewise, general English instruction may provide useful foundations even when it does not address accounting discourse directly. The findings therefore justify examining the alignment and accessibility of learning support, without attributing comprehension difficulties to any single institutional condition.

Taken together, the study answers its research questions by identifying linguistic and conceptual reading obstacles, individual and instructional conditions associated with those obstacles, and coping strategies whose reported usefulness remained incomplete. Its conceptual contribution is a context-specific account of disciplinary reading as an activity involving language knowledge, accounting understanding, engagement, and learning opportunities. This contribution complements calls to reconsider the capabilities developed through accounting education as professional knowledge and practices change (Fogarty & Campbell, 2024; Sebele-Mpofu, 2024). Practically, the findings support collaboration between accounting and English

lecturers to select relevant passages, explain terminology through accounting situations, and incorporate guided interpretation into existing coursework. Short reading tasks followed by conceptual explanations could help distinguish translation difficulties from accounting misunderstandings. Evidence supporting reading-strategy instruction provides a rationale for evaluating such activities, rather than assuming their effectiveness in advance (Yapp et al., 2021). These recommendations remain implications of the findings, since the study did not implement or assess an instructional intervention.

Several limitations qualify these interpretations. The purposive sample and single-institution setting support contextual understanding but do not establish the distribution of difficulties among Indonesian accounting students more broadly. The available account does not specify participant numbers or document saturation, limiting assessment of sample adequacy against the considerations discussed by Hennink and Kaiser (2022). Although the study used the Miles and Huberman (1994) analytical model and triangulated interviews, observations, and documents, the absence of participant quotations and a detailed explanation of category development reduces the visibility of the evidentiary basis. The findings also cannot establish causal relationships, differences between semesters, or effects on academic achievement. Alternative explanations include prior English exposure, differences in accounting knowledge, text difficulty, and variation in opportunities to practise reading. Future research could investigate these alternatives through documented reading tasks, comparisons of equivalent texts across languages, and repeated observations, while preserving the contextual detail offered by qualitative inquiry.

Conclusion and Recommendation

This study identified difficulties in understanding technical terminology, academic vocabulary, and complex sentence structures among fourth- and sixth-semester accounting students at Universitas Kahuripan Kediri. These difficulties occurred alongside limited foundational English knowledge, low reading confidence and motivation, insufficient accounting-specific language instruction, and restricted access to relevant English-language materials. Students used online dictionaries, translation applications, and discussions with peers or lecturers to support comprehension, but reported that these strategies did not fully resolve problems of contextual interpretation. The findings suggest that understanding accounting literature requires support connecting linguistic meaning with disciplinary concepts, rather than vocabulary translation alone. Accordingly, accounting and English lecturers should collaborate in developing contextualized terminology exercises, guided reading activities, and accessible materials aligned with accounting coursework.

However, the descriptive qualitative design, purposive participant selection, and single-institution setting limit the transferability of the findings and do not establish causal relationships, semester-level differences, or effects on academic achievement. The study also did not independently distinguish English-language difficulties from gaps in accounting knowledge. Future research should address these limitations through comparisons across institutions, assessments using equivalent Indonesian and English accounting passages, and longitudinal examination of reading development. Intervention studies could further evaluate

whether integrated accounting and language instruction improves conceptual comprehension, reading confidence, and independent engagement with disciplinary literature.

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