

## ESP NEEDS ANALYSIS OF ACCOUNTING STUDY PROGRAM IN ECONOMY 4.0 ERA

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### Abstract

The purpose of this study is to identify the English for Specific Purposes (ESP) needs of accounting students of Economy and Business program at a public university in Kalimantan. A sample of sixty-four students (N=64) participated in this study. The quantitative data were obtained through a descriptive statistics analysis of questionnaire, and the qualitative data were collected from an interview related to the perceptions of the students' needs. The findings revealed that the current English course for these accounting students is not well-contextualized to their field of study. It should focus more on developing English speaking and listening skills to better prepare students for their future careers, especially in the Economy 4.0 era, where they will encounter global opportunities. This underscores the importance of conducting a need analysis, which is a fundamental step in the ESP field.

**Keywords:** *English for Specific Purpose (ESP), Need Analysis, accounting students, Economy 4.0 era*

### INTRODUCTION

English is considered a global language. Meaning it is spoken throughout the world, and is the international standard language. Sustainably expanding, English is now becoming a supportive skill in the world of business (Suprato et al., 2018). English is taught with limited attention to conversational skills in some Asian countries, and students have few opportunities to use English outside the classroom (Sawir, 2005) including in Indonesia. Meanwhile, effective communication is essential for the survival and progress of a business concern (Radovic Markovic & Salamzadeh, 2018). Those who are not fluent in English may be limited in career opportunities or even

struggle to find work. Understanding English well help removing language barriers, for people do business with who they trust and comfortable with (Solomon & Flores, 2003). Accounting is important worldwide, needed by various types of organizations including non-profit organizations, for-profit companies, and governmental agencies (Helliard, 2013). Therefore, equip accounting students with contextualized English skills should be a basis at university level, where English will more likely to be learned specifically to their focus of study.

Technology has become a major pillar in professions, improving task quality and accuracy. Along with the economy, its growth is unassailable. Since

the 1990s, as computers and computerization have become widespread, information technology has become crucial for success in all types of establishments (Ahmad, 2013). Therefore, curriculum needs to be updated to cover emerging topics about technology for the students' future to ensure they meet the competencies in varied workplaces (Qasim & Kharbat, 2020). The use of technology tools, platforms, and processes more in business like for investments, operations, resource distribution, marketing strategies, is causing big changes in accounting (Stein Smith, 2018).

These changes create a new transaction system called Electronic Commerce or E-Commerce, which is a buying, selling, or exchanging of goods, services, and information process using computer networks, especially the internet and private networks within organizations (Turban et al., 2015). In line with this issue, the accounting process relies on digital tools, and English language study needs to be specialized to the terms related to accounting digital tools. Additionally, amount of knowledge related to accounting standards and practices are often communicated in English, learning contextualized English may help accounting students in this matter, through ESP (English for Specific Purpose) learning which first emerged in 1945 (Hutchinson & Waters, 1987).

Contextualized teaching materials to the learners' needs is an absolute demand to achieve the success of a language learning (Nartiningrum & Nugroho, 2020). The students learned English in a way to general from their field of study. Therefore, a need analysis of their need for effective and efficient English might be needed. However, ESP has not been implemented properly in Indonesia (Pham & Thanh Ta, 2022). Therefore, a need analysis related to this matter might be very useful in order to

make English language education more meaningful for accounting students and help them in expanding the requirements of the digital era in accounting.

A study "How Indonesian Accounting Education Providers Meet The Demand of The Industry" (Setyaningrum et al., 2015) has shown some the lack of contextualized learning for accounting students. Although all respondents of the study agree that the university performed well in preparing the students for the job market, they still lacked in technical skills and soft-skills. Another study, "English Syllabus for Accounting Students and The Needs of English in Business World" (Suprato et al., 2018) emphasizes that the English learning material for accounting students will be better if the material can be adjusted to the department concerned with the topic is customized based on the study focus. This is in line with the study by Axmedovna, 2019, "The Importance of Needs Analysis in Teaching ESP", which based on this research finding accounting students even realize that ESP is essential for their study as they will need English for their careers and to secure good jobs. They believe their field involves a lot of writing and speaking, dealing with documents, and communicating with clients (Axmedovna, 2019). Research entitled "Digitalization and the Challenges for the Accounting Profession" (Gulin et al., 2019) focused more on the challenges that accounting graduates should face in the future. It highlights the significant changing of the accounting profession due to technology and digitalization resulting in a must adjustment of the education system to acquire graduates with new skills, particularly in digitalizing.

This research will find out more about the development that is undeniable for accounting students in acquiring digital accounting skills by seeking a more effective and efficient English learning from their perceptions in order to use

English language for more future career opportunities and for them to develop accounting standards and practices that often communicated in English. After conducting the research, the researcher will find out what kind of material that accounting students are needed based on their perceptions towards English language learning in facing the emerging digital accounting era or E-Commerce.

Accordingly, this research will be conducted using descriptive qualitative research methodology which is best for

### **Definition and significance of ESP**

English for Specific Purpose (ESP) is one of the established teaching approaches in English Language Teaching (ELT). It is aimed to provide language support for learners to meet their academic or professional requirements. ESP covers specific areas like English for science and technology (EST), English for business and economics (EBE), English for legal purposes (ELP), English for medical purposes (EMP), English for occupational purposes (EOP), and many more (Hutchinson & Waters, 1987). ESP is not just a set of materials or a certain way of teaching. Instead, it is a way of teaching that focuses on learners' needs to learn English. The foundation of ESP is the simple question: "Why does this learner need to learn English?" From there, everything else follows. This approach looks at the learners' needs, the language they need to learn, and the context they are learning in. In simple terms, ESP is all about teaching English based on the learner's specific reasons for learning it (Hutchinson & Waters, 1987).

ESP holds significant importance in many countries, especially in academic English programs and playing major roles in companies that are developing their international strategies (Anthony, 2018). Even though teaching English for Specific Purposes (ESP) has been around for a long

understanding and describing experiences, behaviours, or phenomena in a detailed and thorough manner. Using the descriptive qualitative method not only provides what kind of needs exist, but also will allow the researcher to explore how these needs are influenced by surrounding factors such as culture, social, and environment, which will provide in depth understanding towards research findings. The need analysis in this case will also be a good way to understand the broader context in which subjects' needs exist.

time, there are still some problems. One big issue is how teachers teach. Some focus too much on teaching grammar and vocabulary separately, expecting students to organize their knowledge on their own to talk in English. This way of teaching does not consider what students are interested in, which can make them less motivated to learn and have problems in speaking English (Poedjiastutie & Oliver, 2017). However, ESP developed differently in different countries (Hutchinson & Waters, 1987), and in Indonesia it has not been implemented properly (Pham & Thanh Ta, 2022). Despite from the growing needs of ESP (Pham & Thanh Ta, 2022), curriculum designers in Indonesia have yet to perform a needs analysis to identify the educational requirements of students from various fields of study (Purwanti, 2018).

### **The Fourth Industrial Revolution**

The world nowadays is facing an exciting times of fundamental changing in technology. It is changing the way of living, work, and how to relate others (Schwab, 2017). It is now entering a new phase, a fourth industrial revolution (Industry 4.0). As it affects the way of living, human are required to combine technology properly, to maximize great opportunities it serves (Ahmad, 2013). Economy 4.0 or the Fourth Industrial Revolution means using advanced

technologies to make production process better and faster. This includes technologies like the Internet of Things, Artificial Intelligence, and Cloud Computing. These technologies help companies do their work more efficiently, better customer services, and use resources wiser (Kumar et al., 2019; Maresova et al., 2018).

Industry 4.0 offers new ways for Small and Medium Enterprises (SMEs) to manage themselves. With lots of advanced technology, it seems like a more flexible and cheaper option compared to older systems. But, these small businesses often struggle to adapt the new opportunities provided by technology, especially when it comes to planning and controlling their production (Moeuf et al., 2018). Research by (Maresova et al., 2018) has shown that Industry 4.0 bringing good impacts like strategic advantages and better operations, but there are challenges too for staying competitive and fitting the new tech into the organizations. Industry 4.0 also changes how businesses work together. There is a complete network of communication between companies, factories, suppliers, and particularly to customers. Customers are really important for any business, and with Industry 4.0, they get some great benefits. It makes communication between companies and customers better and overall improves the experience for customers (Zhong et al., 2017).

### **The Role of English Language Skills in Economy 4.0**

The era of Economy 4.0 emphasizes the importance of knowledge and skills for staying competitive in the job market. Education is also evolving to keep up with these changes, giving rise to 'Education 4.0'. The increasing automation and technological advancements point to an uncertain future for the next generation of workers. Strategies need to be

developed to ensure young people are not left behind. As cited in (Mohd Adnan et al., 2019) The World Economic Forum's report highlights ten critical skills facing the challenges of Industry 4.0, including complex problem-solving, critical thinking, creativity, people management, coordinating with others, emotional intelligence, judgment and decision making, service orientation, negotiation, and cognitive flexibility. Interestingly, mastering these skills involves language as a mediator. English, as an international language, plays an important role in developing these skills. Therefore, students need English not just as an extra skill but to access the critical skills needed for future jobs (Mohd Adnan et al., 2019).

### **Benefits of Conducting Needs Analysis in ESP Course Design**

Many researchers conducted bring to the importance of analyzing students' needs before designing a course. Need analysis then becoming a fundamental aspect of English for Specific Purposes (Brown, 2016; Hutchinson & Waters, 1987). The analysis helps match the course content with students actual needs. As Language Programme Development Model by (Hutchinson & Waters, 1987) emphasized the importance of considering students' need during the learning process:

1. Theory of lang. + Models of learning + Needs analysis
2. Choose course design approach
3. Syllabus design + Mats. eval. + Mats. design + Methodology
4. Evaluation

In English language teaching, the needs can be interpreted as necessities, wants, desires, and more. In ESP context it is often focus on preparing learners to communicate using English authentically. This can be done through target needs

analysis, which looks at how language is used in specific situations or communities, helping learners prepare effectively (Łuczak, 2018). Conducting a need analysis can also help teachers or lecturers professionally develop themselves. As the world is now facing the Industry 4.0, they have to step out of the comfort zones of teaching general English and adapt to the demands of universities and the job market. This shift has shown that ESP teachers do more than just teach language but teach language skills, collaborate with specialists, evaluate students and courses, design materials, and even conduct research.

### **ESP Across Diverse Domains**

A study by Poedjiastutie and Oliver (2017) looked at the challenges of an English for Specific Purposes (ESP) program at a university in Indonesia. The university wants to help students succeed in the workplace by improving their English skills as the students' English skills is not considered good enough. Meanwhile, the research found that everyone agrees English is really important in today's world. However, they also found some problems in how English is taught and learned at the university. The finding highlights that knowing what students need is important in ESP (Poedjiastutie & Oliver, 2017). Another study by Benabdelmoumene and Bensafa (2023), found the significance for an English teacher to know how to teach ESP effectively. The other finding, teachers not knowing enough about the specialized language, not getting any training in teaching ESP, not having enough teaching materials, facing challenges with students, and dealing with problems in how things are organized and run (Benabdelmoumene & Bensafa, 2023). This indicated that teachers need training on ESP, to maximize their ESP teaching based on students' needs adjusting current world.

A study by García-Sánchez (2024) looked at how students learning English for law used an online journal to help them understand and discuss legal topics better. The results showed that the students are able to connect new ideas to their previous knowledge, use appropriate language to the topic, and break down complex information. Working together on the journal helped them learn legal vocabulary accurately and understand legal concepts better (García-Sánchez, 2024). By conducting a need analysis on ESP, researchers can gather insights into the language proficiency levels required for effective communication in the certain field, finding most relevant types of language tasks and skills and any gaps or deficiencies in their current language proficiency. This information is crucial for designing appropriate language learning programs and materials that address the specific needs and goals of the learners.

This research, however, focused on the analysis of accounting students' needs in their English learning. This research outcomes may add and support the existing research findings and literature in the field of ESP. The results revealed accounting students' experiences with English learning, students' English proficiency, their perceptions towards the importance of English, learning activities and the learning assessments method preferred by them. This research was conducted in accounting study program at a public university in Klimantan. The research was conducted to investigate these accounting students' needs in learning English. The data obtained are expected to be significant to certain authority in designing a simple course that is relevant to these students.

### **METHOD**

This study focus at finding out students' English proficiency and analyzing students' thought about the

importance of English and the types of English they need in the Economy 4.0 era. To seek for the data, this study used Descriptive quantitative method. As it intends to gather perceptions, the researcher choose to use mixed method research in order to gain thorough understanding of the participants' responses. Mixed method is a procedure for collecting, analyzing, and "mixing" both quantitative and qualitative methods in a single study or a series of studies to understand a research problem (Clark, 2017).

In this study, the researcher used a survey using questionnaire and an interview as the technique of data collection. Questionnaire is a way to gather useful and relevant information from respondents (Roopa & Rani, 2012). The questionnaire was made using the 7 points Likert scale, the options are strongly disagree, disagree, somewhat disagree, neutral, somewhat agree, agree, and strongly. It is consist of 7 close-ended questions, which was developed using several aspects; students' experience in learning English, students' current English language proficiency levels, perceived importance of English language skills for accounting professionals in the Economy 4.0 era, specific language needs related to accounting tasks, and preferred learning activities. The 7 point likert scale was chosen because it likely to show higher reliability than are any other number of options (Preston & Colman, 2000). It also offered a greater range of choices, enhancing the accuracy capturing the realities of individuals (Chang, 1994).

The questionnaire was distributed to 2 classes of 4th semester accounting students which have had English course in their 2nd semester. The class includes A class and B class, from total 6 classess, targeting 60 students in minimum to fill in the questionnaire. Resulting total number of the students filled the questionnaire

were 64 students. Additionally, among 64 students the researcher asked 10 students to be interviewed.

### **Technique of Data Analysis**

To analyze the data the researcher used qualitative data analysis. For the survey result, the researcher used coding to create data pattern aim to understand and interpret the result easier. As cited in (Mezmir, 2020) Saldana (2013) suggests that coding is not the entire data analysis process, but rather a way to arrange data to uncover its underlying messages. Through this process, the researchers may notice certain codes recurring, signaling emerging patterns. These patterns or similarities among codes can lead to the formation of categories.

#### ***Coding***

Data with similar themes were put together under one code to organize them into clear and meaningful categories. Each category was given a label that fits the ideas being discussed, making it easier to understand and interpret them in the context of the research.

#### ***Data Reduction***

During data reduction, the aim was to select the key information from the questionnaire and interviews, while getting rid of any unimportant data. Then, the important data were analyzed further for more discussions.

#### ***Data Visualization***

Data were presented in tables, pie charts, and interview excerpts, and described in detail in order to be more understandable.

#### ***Conclusion Drawing***

During this phase, the data were interpreted and linked to each entry

through explanations. This involved arranging key points to provide a comprehensive understanding of the research's main findings. In essence, conclusions were drawn by analyzing and integrating the significant elements of the data, which were then presented to help readers in comprehending the overall outcomes of the study.

For the interview results, the researcher did Conversation Analysis by Ten Have (1999) as cited in (Mezmir, 2020).

1. Getting or making recordings of natural interaction.
2. Transcribing the tapes, in whole or in part
3. Analyzing
4. Reporting the research

Pie Chart

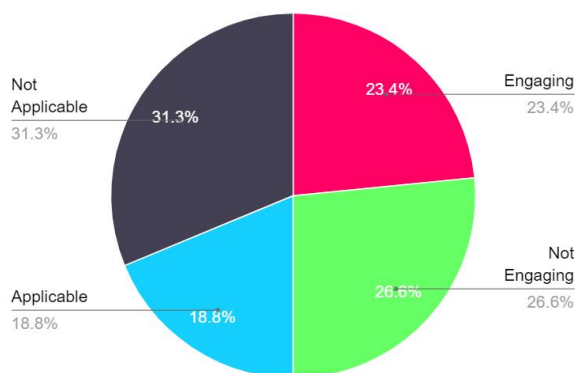


Figure 1. Students' experiences in learning English

### Perceived importance of English for accounting professionals in the Economy 4.0 era

While the English course these students had was not contextualized, they

## RESULTS AND DISCUSSION

From the data analysis it can be concluded that most accounting students experienced an English course that is not applicable in their field of study. While they think mastering English language is required in their for accounting professionals in the Economy 4.0 era. These findings underlying the necessity of conducted need analysis. The more detailed results are presented below.

### Students' experiences in learning English

Regarding to accounting students' experiences in learning English, 36,6% of them thought that it was not applicable in their field of study and 16,1% of them thought it is applicable. These data supported the previous argument that the English course these students were having is not contextualized.

perceived importance of mastering English in their professional field of study. 60% students argued that English is required, it is an impulse due to the development of the world that cannot be avoided.

Pie Chart

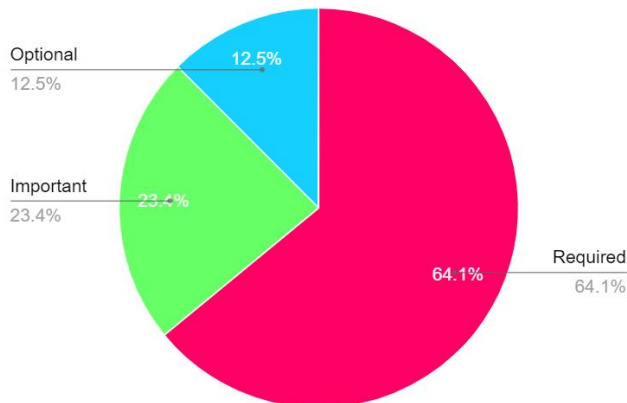


Figure 2. *Perceived importance of English language*

### Preferred learning activities

Analysing the students' needs, Figure 3 reveals that 45% of students

preferred discussion as English learning activity. They preferred directly using the language to communicate by discussing.

Pie Chart

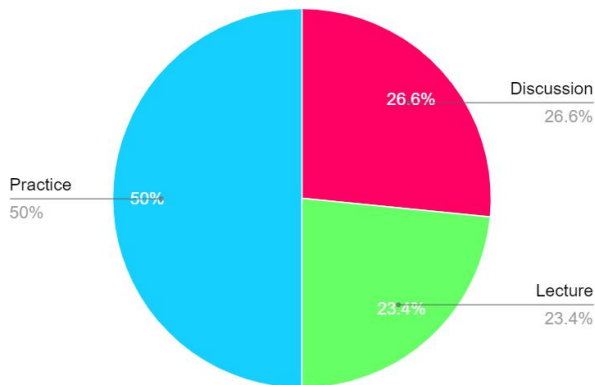


Figure 3. *Students' preferred learning activities*

### Students' language necessity

From the interview section of 10 students, most of them aware about the importance of English language mastery in their field of study to get more career opportunities. While some of them think

English is generally important to be mastered even just to communicate daily as English have expanded to every sense of life. Therefore, the English skills these students need are English speaking and listening skills because they understand that language is used to communicate,



therefore speaking and listening skills are important to be mastered generally. Additionally, some of them also think that reading skills is important for their future careers to read, compare, and conclude data to conduct analysis of certain company financial statement. Besides those skills, some students also argued that they need formal or scientific English related to Economy field including vocabulary that usually used and different English accent to understand international clients.

### **Students' expectation on English learning**

Regarding students' expectation in English learning most of them prefer a repetitive English learning through drilling. Some students expect a more engaging English learning. They aware that good at speaking and listening is not enough, they should also learn about grammar in depth with repetitive lecture and practice so that they can memorize it easily. The practice that they expect from the English course is like making a financial report using vocabulary or terms that is related to accounting field in English and doing a roleplay as a simulation of communicating with clients. Moreover, most reliable learning sources about E-Accounting are provided in English even some lecturers gave them English based material.

Based on the research findings, it is found that most students agree the English course in the Accounting study program is not well-contextualized, supporting the study by (Setyaningrum et al., 2015), which also highlighted the lack of contextualized learning for accounting students in Indonesia. These students recognize the importance of mastering English for their future careers, emphasizing the need for speaking and listening skills to communicate with clients and reading skills to better analyze

financial reports. This aligns with a study by (Axmedovna, 2019), which found that students understand the importance of English for Specific Purposes (ESP) for their studies and future careers. Additionally, most students prefer practicing the language over listening to lectures. They expect learning activities like creating financial reports using English terms, interacting with friends as if they were clients, or doing roleplays. These students also believe that learning English becomes easier when they feel engaged and understand its purpose. Indeed practical understanding is primarily gained by using and interacting with specialized languages related to specific fields (Collins, 2011).

The type of English students need is formal or scientific English related to the field of economics, especially accounting. This includes specific vocabulary and the ability to understand various English accents for effective communication. This need aligns with the emphasis on speaking and listening skills. To develop these skills, students must master a wide range of accounting-related vocabulary and understand different accents when interacting with clients. Furthermore, regarding effective ways to learn English, students believe that repetitive, in-depth grammar study can enhance their overall English skills, in which repetitive vocabulary practice can have long-term learning benefits (Nakata, 2017). Additionally, students think that more practice in creating financial reports and engaging in roleplays, such as simulating client conversations in English, is essential. This approach is crucial in the 4.0 Economy era, where global opportunities are increasingly available.

### **CONCLUSION**

The findings of the research highlight a significant gap in the contextualization of English courses

within the Accounting study program. Students realize the important role that English proficiency plays in their future careers, particularly emphasizing the need for skills in speaking, listening, and reading to effectively communicate with clients and analyze financial reports. Students express a preference for interactive and practical learning activities, such as creating financial reports using English terminology, engaging in roleplays, and simulating client interactions. They believe that these methods not only make learning more engaging but also help them better understand the practical applications of the language. The research also underscores the necessity for formal or scientific English in the field of economics,

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- particularly accounting, which involves a specialized vocabulary and the ability to understand various English accents. To develop proficiency in these areas, repetitive and in-depth study of grammar and vocabulary is deemed essential.
- Overall, the research concludes that a more contextualized and practice-oriented approach to teaching English in the Accounting study program is crucial. Such an approach will better prepare students for the globalized economy of the 4.0 era, where effective communication and specialized language skills are increasingly vital. This also underlying the necessity of conducting a need analysis in the specific field to give a practical and relevant English learning instructions.
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