

EVALUATING THE IMPACT OF ENGLISH FOR SPECIFIC PURPOSES (ESP) PROGRAMS ON ACCOUNTING STUDENTS' JOB READINESS**Angga Prasongko¹, Pritantina Yuni Lestari², Ninik Farikha³, Ulfi Dina Hamida⁴**¹prasongkoangga@uniska-kediri.ac.id; ²pritaninayi@polinema.ac.id;³ninikfarikha@uniska-kediri.ac.id; ⁴ulfidina@iainkediri.ac.id¹Faculty of Teacher Training and Education, Universitas Islam Kediri, Kediri²English for Tourism Industry Study Program, State Polytechnic of Malang³Faculty of Engineering, Universitas Islam Kediri, Kediri⁴Sharia Economic. Islamic Business and Economic Faculty of IAIN Kediri**ABSTRACT**

The aim of this research is to assess how effectively the English for Specific Purposes (ESP) program prepares accounting students for job opportunities. The goal of the ESP program is to provide students with the English language proficiency required in the profession, particularly in the accounting industry, which frequently deals with foreign reporting and global standards. Students, lecturers, and graduates of the accounting study program were surveyed and interviewed as part of this mixed-methods study. The findings demonstrate that the ESP program improves the students' understanding of English-language accounting terminology and their abilities for professional communication in a global environment. However, the survey also found a number of obstacles, including lecturers' lack of training and time limits. These results suggest that the ESP curriculum should be updated to emphasize speaking communication skills and practical aspects, and that lecturers' training be improved in order to fulfil the needs of industry.

Keywords: ESP, career outcome, curriculum development, language proficiency

INTRODUCTION

Proficiency in the English language has emerged as a crucial competency in the current accounting field. This is in line with studies by (Suhayati, Chasanah, Puspitasari Sunaryo Putri, & Arya Nurrachman, 2024; Umatin & Sri Andayani, 2022), which demonstrate a strong positive correlation between an accountant's degree of career success and their proficiency in English. Proficiency in English not only helps efficient communication between accountants and their global clients and colleagues, but it also provides access to the most recent accounting material, the majority of which is published in English.

As the accounting industry becomes more globally, accountants must communicate with people from different countries. Being able to speak in English becomes extremely important in this situation. Effective English communication helps

accountants to establish strong business connections with international clients, comprehend their specific objectives, and offer appropriate alternatives, emphasized by (Siregar, 2023). English language proficiency also makes it easier for accountants to communicate with multinational teams, negotiate, and point out work results (Eni Puspendari & Asa Utari, 2024).

Accountants must always improve their knowledge and abilities in order to remain competitive and relevant. Unfortunately, English is the official language of the majority of current accounting literature, scientific publications, and other information sources. English language proficiency gives accountants access to these resources, allowing them to stay up to date on the most recent advancements in accounting, pick up best practices, and hone their professional skills, according to (Nasution, 2018). In many nations, International Accounting Standards (IAS) are now the main source of information used when preparing financial accounts. Accountants need to be well-versed in the accounting ideas and terminology used in IAS in order to apply it correctly (Kakilo, Hinely, & Podungge, 2022). English language proficiency is necessary for accountants who need to make sure that their financial statements are prepared in compliance with international standards since IAS are written in English. A strong mastery of the English language helps to raise the standard of IAS implementation.

For accountants, proficiency in the English language opens up more professional options. Prospective accountants with strong English language proficiency are sought after by numerous international corporations (Wasiati & Wijayanti, 2014). Additionally, English-speaking accountants can work for international organizations like the World Bank, IMF, or professional accounting associations like IFAC. English language competency is one of the deciding elements in the selection of potential employees in global corporations, according to (Polisda, Novalinda, & Wahyuni, 2022). The ESP curriculum was created especially to address the unique English language requirements of a given field. The goal of this curriculum is to give pupils communication skills, vocabulary, and sentence structure that will be useful in the workplace of the future. But even with all of its potential advantages, more research is still needed to determine how well the ESP program works to improve accounting students' preparation for working life.

According to research by (Prasongko, 2023), ESP programs created especially for

accounting students can greatly enhance their comprehension of intricate accounting ideas. This is due to the fact that ESP programs give students the opportunity to learn technical English phrases that are frequently used in financial analysis, financial statements, and other business interactions. Additionally, ESP programs can assist students in developing their English financial statement preparation skills, which are crucial in working life.

Even though the significance of ESP programs has been acknowledged, assessing their efficacy is still difficult. The difficulty of directly assessing how ESP programs affect students' preparation for the workforce is one of the main obstacles. According to research by (Lestari, Dwiharyadi, & Djefris, 2023) students' employment preparation can also be impacted by other elements like professional networks, work experience, and interest in accounting. As a result, a more intricate research design is required to thoroughly assess the efficacy of ESP programs, taking into account both their strengths and flaws, in order to generate suggestions for enhancing ESP programs going forward for students.

METHOD

This research used a mixed methodology. The impact of the ESP program on students' English ability is evaluated quantitatively, and opportunities and obstacles for the current ESP implementation have been identified qualitatively. The study was carried out at Kadiri Islamic University's Accounting Study Program in the Faculty of Economics in Kediri. The study involved students as research subjects and key informants were a lecturer leader of English in the accounting study program and alumni who worked as employees. In-depth interviews with learners, lecturers, and alumni to learn about their experiences with ESP, a questionnaire to assess students' opinions of its efficacy, and document analysis for the syllabus, course materials, and learning objectives of the students were all part of the research tool. (Sugiyono, 2009) Techniques for collecting data through distributing students' questionnaires, conducting in-depth interviews with ESP instructors and alumni as well as monitoring the program's implementation. Following data collection, the results of the questionnaire were evaluated quantitatively using descriptive and inferential statistics, and qualitatively using thematic analysis of documents and interviews. (Matthew B. Miles,

Huberman, & Saldana Johnny, 2014) theory of interactive analysis serves as the foundation for the data analysis procedure. According to Miles and Hubberman, interactive data analysis is a thorough and iterative method of analysing qualitative data. The three main elements of this approach—data reduction, data display, and conclusion drawing/verification. Data reduction is the process of choosing, concentrating, and simplifying raw data to make it more manageable. The arrangement of data in visual formats, like matrices, charts, or graphs, to aid in comprehension and analysis is known as data display. Lastly, conclusion drawing and verification include detecting themes, correlations, or patterns and confirming these results with careful thinking and cross-checking. Through this participatory process, researchers can continuously improve their interpretations, guaranteeing that the study stays rooted in the data while allowing for the emergence of new insights. Because it offers a methodical yet flexible way to deal with complicated datasets, Miles and Huberman's framework is frequently utilized in qualitative research, especially in the social sciences and education fields.

RESULTS AND DISCUSSIONS

This chapter summarizes the key findings from the data analysis, followed by appropriate interpretations to address the study questions. Various viewpoints from students, instructors, and alumni about the execution of the program under study and its success in accomplishing the stated goals are included in the results that are provided. To determine how well the examined program has satisfied the participants' academic and professional needs, the discussion is conducted by relating these findings to pertinent literature. Therefore, in addition to presenting the results, this sub-chapter offers a more thorough comprehension of the findings' significance for the development of future projects.

1. Effectiveness of ESP Program

According to the study's findings, students involved in accounting study programs who participated in the English for Specific Purposes (ESP) program indicated success in enhancing a number of English language proficiency aspects that are relevant to the workplace. Up to 75% of students reported that this curriculum improved their understanding of English-language accounting terminology, which is crucial for reading

and creating international financial reports that adhere to standards like IFRS. Furthermore, 68% of students said that their ability to create formal reports had improved, which is a major requirement in the accounting industry. However, the findings also demonstrated that oral communication and speaking abilities remain difficult, as just 45% of students feel comfortable using English. Difficulties in using English language skills, according to research undertaken by (Prasongko, 2023b; Yulientinah, Juwita, & Resdiana, 2020). This implies that teaching methods and materials should focus more on enhancing students' ability to communicate practically. Regarding implementation, ESP lecturers said that although the curriculum is highly applicable to industry demands, the amount of time allotted for learning is frequently insufficient to thoroughly develop skills (Utami & Maulana Baihaqi, 2020). Some of the most significant challenges noted include a lack of usage of practice-based learning approaches, such as work simulations or case studies that represent real-world circumstances in the accounting sector. Furthermore, the outcomes of interviews with working alumni revealed that while the ESP program offers a solid basis for comprehending technical words, it still requires modifications to better meet the demands of particular jobs, including English presentation or negotiation abilities.

2. The Relevance of ESP Content to The Demands of The Accounting Industry

The study's findings indicate that the English for Specific Purposes (ESP) content used in the accounting study program has a substantial association with employment requirements. According to the majority of students, the ESP material improved their comprehension of English-language accounting terminology, which is crucial for reading and creating international financial reports that adhere to standards like the International Financial Reporting Standards (IFRS). Additionally, students felt more equipped to comprehend English-language financial papers and communicate in English, two skills crucial to global accounting practices. This relies on research carried out by (Septiani, 2021). However, some students reported that the ESP materials provided did not put a strong emphasis on speaking and presenting abilities in the accounting setting. This implies that the ESP curriculum needs to be modified to better meet the needs of the workplace, including the need for English-language presentation and negotiation skills. Therefore, additional assessment and improvement of the ESP

materials are required to guarantee that the program will successfully raise accounting students' preparedness for the workforce in an international corporate environment.

3. Advantages and Disadvantages of the ESP Implemented Program

English for Specific Purposes (ESP) programs in accounting education provide considerable benefits from the perspectives of students, lecturers, and alumni. In order to interpret and prepare international financial accounts in line with standards like the International Financial Reporting Standards (IFRS), students reported having a better comprehension of English accounting terminology. According to lecturers, students' comprehension of international accounting principles was improved by the inclusion of English-specific accounting materials in the curriculum. Alumni reported increased confidence in speaking with international colleagues and clients, as well as understanding English-language financial documentation and reports. However, there were a number of limitations that should be taken into account. According to the students, speaking and presenting skills in the accounting context were still not prioritized in the ESP materials that were provided. Time constraints and the need to modify teaching strategies for greater efficacy were among the difficulties lecturers noted in presenting the courses. In order to increase overall work readiness, alumni recommended that the ESP program place more of an emphasis on speaking and presenting abilities. The findings of this study line up with (Sari, Farida, Astuti, Karimah, & Sarapil, 2017) research on the role of ESP implementation in student learning performance. It is advised that the ESP curriculum be revised to incorporate more hands-on activities emphasizing oral communication and presentation skills in order to improve these deficiencies. To increase the effectiveness of their instruction, lecturers must get additional training. Thus, accounting students may be better prepared to handle the demands of a career through the ESP program.

4. Obstacles in Implementation of ESP

The English for Specific Purposes (ESP) program in accounting education has various challenges that limit its effectiveness. The curriculum's time constraints are one of the primary issues. Students frequently believe that the time allotted for studying ESP materials is insufficient, which prevents them from fully comprehending English

accounting ideas and terminology. This is consistent with a study conducted by (Prasongko & Srihastuti, 2024) that found that while time constraints pose a major learning challenge, English language competency is crucial for comprehending accounting. Furthermore, there is worry about how applicable ESP materials are to workplace requirements. Several students and teachers stated that the topics taught weren't entirely up to the requirements of the accounting field, particularly in terms of speaking and presenting abilities. Students may be less prepared to handle difficulties in the workplace if these practical aspects are not given enough attention. Additionally, prior studies demonstrate that English language instruction in higher education is still generic and has not been adequately adjusted for graduates' professional levels.

Another obstacle is a lack of training for lecturers in teaching ESP. It could be challenging for professors to present content that meets industry standards and student needs if they lack the necessary training. This may have an impact on the caliber of instruction and how well students comprehend the subject matter. ESP-based learning has not been fully offered according to graduate career levels as output quality, according to related research. The findings of Suspahariati's 2021 research confirm the significance of training and development. It is recommended that the ESP curriculum be revised to include more hands-on activities that emphasize oral communication and presentation abilities in order to get over these limitations. To increase the effectiveness of their instruction, lecturers must get additional training. ESP programs may therefore be more successful in equipping accounting students to handle obstacles in the industry. According to earlier research, ESP instruction should be customized to meet industry standards and student needs in order to be more successful.

These findings are consistent with (Sulastini, Nuraeni, Marlina, & Saefullah, 2023) that academic institutions must create and implement ESP curricula that are suitable for the needs and objectives of students and integrate them with accounting courses; English and accounting professors must collaborate to create current, engaging, and pertinent ESP teaching materials; and employ creative and efficient teaching strategies and media. Overall, even though the ESP program has a lot of potential to increase accounting students' preparation for the workforce, ongoing assessment and modification are required to get over current challenges. As a result, this program can better satisfy the needs of students and the demands of the always changing workplace.

5. Recommendations for Development

To improve the effectiveness of the English for Specific Purposes (ESP) program in accounting study programs, a curriculum based on industry needs is recommended. In order for students to develop abilities that satisfy professional requirements, this method guarantees that the content presented is pertinent to the demands of the workplace. According to research, the ESP course syllabus needs to be created using a requirements analysis in order to ensure that the English language instruction is pertinent to the students' academic subjects. Furthermore, including industry simulations with ESP learning can be a successful technique for increasing students' job preparation. Through these simulations, students can put their English language proficiency to use in real-world scenarios, such creating English financial reports or corresponding with clients from other countries. This method not only increases students' practical comprehension but also boosts their self-assurance while dealing with real-world circumstances (Suspahariati & Setyobudi, 2021).

Industry professionals ought to take part as well in the development of ESP curriculum and learning. Working with accounting experts could provide a more in-depth understanding of the abilities and expertise required in the industry. Workshops, seminars, or internship programs that put students in direct contact with business professionals can accomplish this. The findings of this investigation are consistent with those of a study by (Marlinah, 2019). To make sure that the curriculum and teaching strategies are relevant with industry developments, the successful implementation of the ESP program must also be regularly assessed. In this assessment process, input from lecturers, learners, and alumni can be an ideal source of data. According to earlier studies, learning English in college is still primarily generic and has not been completely tailored to graduates' intended career paths. It is intended that by putting these suggestions into practice, the accounting study program's ESP program will be better equipped to help students deal with the demands of the workplace, particularly in the dynamic and more global accounting industry.

CONCLUSION

This study concludes that the English for Specific Purposes (ESP) Program has an essential part in increasing accounting students' work readiness. It has been proven that

this program helps students comprehend international accounting terminology, communicate professionally with business partners from other countries, and get prepared to face demands in the workplace that are globally in context. There are a number of issues that must be addressed, though, including the limited learning time frame, the course materials' inadequate industry applicability, and the lecturers' lack of specialized training in order to effectively teach the ESP program. According to the study's findings, this program's efficacy can be improved through the implementation of an industry-based curriculum, creating more useful resources, and providing work simulations into practice. Furthermore, regular evaluation of the ESP program and industry involvement in curriculum creation are crucial recommendations to ensure the program's long-term viability and relevance. As a result, the ESP Program may better bridge the gap between professional demands and academic education, and it can significantly increase the competitiveness of accounting graduates in the worldwide workforce. In addition to offering insights for future research in the area of special needs-based education, this study will hopefully act as a base for the creation of comparable programs in other educational institutions.

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