

NEED ANALYSIS IN LEARNING ENGLISH FOR ACCOUNTING STUDENTS IN ISLAMIC UNIVERSITY

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ABSTRACT

The lack of English learning materials tailored to the specific academic and professional needs of accounting students in Islamic universities presents a challenge in preparing students for the global workplace. This study aims to identify the English learning needs of accounting students at an Islamic university in order to develop relevant and effective learning materials. Data were collected using a google Form questionnaire distributed to students, English lecturers, accounting lecturers and graduates. The data were analyzed using a descriptive qualitative approach. The findings indicate that all four language skills (listening, speaking, reading, and writing), along with language components such as grammar and vocabulary, are considered important by respondents. The students preferred teaching methods that include discussion, exercise, demonstrations, role-play, vocabulary drills, group work, and video-based learning. Regarding assessment, the majority of students favored restricted response tests, written tests, matching items, performance-based tests, and multiple-choice questions. In addition to general English topics, students express the need to learn terminology related to Islamic Accounting. Essential language functions identified include self-introduction, participating in meetings, and communicating in professional contexts such as client interactions and academic conferences. These findings can be used to produce English learning material tailored to specific needs of accounting students in Islamic higher education institutions

Keywords: *Need Analysis, English for Accounting, Islamic University, ESP, Learning Materials*

INTRODUCTION

The establishment of the ASEAN Economic Community (AEC) in 2015 marked a significant milestone in regional economic integration. As citizens from ASEAN member countries increasingly engage in cross-border collaboration, trade, and professional mobility across nations (Kirkpatrick,

2012). In this context, mastering English is not only a necessity but a strategic advantage for accessing modern technology, global communication networks, and employment opportunities within and beyond the ASEAN region (Shobikah, 2017).

Aligned with the ASEAN Mutual Recognition Arrangement (MRA), eight professional sectors-engineering, nursing, architecture, surveying, accountancy, medicine, dentistry, and tourism are prioritized for cross-border employment(ASEAN, 2021). This has led to growing demand for high skills. Higher education institutions, therefore, play a crucial role in preparing graduates to meet international standards, especially in professional fields like accounting (Basturkmen, 2010).

To meet this challenge, it is essential to develop English learning materials that align with students' academic and future workplace needs. In the context of islamic universities, such as Alauddin Islamic University of Makassar (UINAM), there is a further expectation that English instruction be integrated with islamic values and terminology, particularly for students in the accounting department who are expected to engage with islamic financial systems.

To ensure the relevance and effectiveness of instructional materials, conducting a needs analysis is a fundamental step. Need analysis refers to the systematic process of identifying learners' existing knowledge, learning preferences, and future language demands (Hyland & Shaw, 2016). It provides critical information that informs syllabus design, material development, classroom instruction, and assessment practice (Brown, 2016; Richards, 2017). Hutchinson and Waters (1987) emphasize that for English for Specific Purposes (ESP) educators, course design is central to their role and must be grounded in a deep understanding of learners' needs.

Several methods have been proposed for conducting need analysis, including questionnaire, interviews, observations, language sampling, and task analysis (Graves, 2001; Richards, 2017). These tools help identify what learners are expected to do with English in target situations and how they can best achieve language competence during the learning process.

LITERATURE REVIEW

English for Specific Purposes (ESP) and English for Accounting

References and citations should follow the APA system. Besides that, all references should be cited in the text. No numbers with or without brackets should be used to cite or to list the references. It is recommended to use the Mendeley application.

English for Specific purposes (ESP) is an approach to language teaching that is tailored to the specific needs of learners in particular professional or academic contexts. In domain of accounting, ESP focuses on equipping students with the linguistic competence necessary to understand and produce financial documents, engage in professional communication, and interpret technical terminology relevant to the field (Hutchinson & Waters, 1987; Basturkmen, 2010;Kováčiková, 2020;Starfield & Hafner, 2025). As globalization intensifies, accounting professionals are increasingly expected to communicate effectively in English across multicultural settings, especially in the ASEAN context where regional cooperation is prioritized (Kirkpatrick, 2012).

Recent studies highlight the growing demand for English proficiency among accounting students. Nugroho (2020) emphasizes that accounting students require mastery not only in general English but also in specialized vocabulary, report writing, and presentation skills to function effectively in professional environments. Sari and Atmanegara (2018) and Handayani et al. (2024) further assert that integrating real-life accounting contexts ESP materials enhances students' motivation and learning outcomes. Some studies have highlighted the importance of need analysis in developing ESP materials tailored for specific vocational and academic contexts, such as English for Accounting students (Khalida and Refnaldi ,2020 ;Matin , 2023; Refa'i, 2023).

Need Analysis in ESP

Need analysis is a cornerstone in ESP course design. It identifies learners' current proficiency, their target language needs, and the learning preferences that align with their academic and occupational goals (Hyland & Shaw, 2016).

According to West (1994), a comprehensive needs analysis helps determine what learners are expected to do with the language in the target situation and how instruction should be tailored to bridge the gap between current and target competencies.

Contemporary research supports the use of mixed-method approaches in need of analysis to capture both qualitative insights and quantitative data. For instance, Nartiningrum and Nugroho (2020) utilized questionnaires and interviews to analyze the needs of accounting students and discovered a strong demand for practical materials focusing on communication with clients, report writing, and financial vocabulary. Likewise, Marathus et al. (2023) Designed contextual learning materials based on need analysis and found improved student engagement and relevance.

ESP in Islamic Higher Education

In the context of Islamic higher education, ESP instruction-particularly English for accounting- must consider both professional and religious dimensions. Islamic universities often include specific courses on islamic accounting, which requires English materials that incorporate terminology from Sharia-based finance and ethical concepts unique to Islamic law (Wijayanti, 2024). There, English instruction in such institutions should be adapted to reflect not only the global standards of the accounting profession but also the religious and cultural values inherent in the curriculum(Krisna Dwi Alifhia Rezky & Zaitun Qamariah, 2025).

The dual focus adds complexity to needs analysis and materials development, as educators must balance global competencies with local and religious relevance. The inclusion of Islamic finance topics in ESP materials has been shown to foster deeper understanding and authenticity in language learning for students in Islamic universities (Rochmahwati, 2019; Astuti et al., 2024; Putra et al., 2024).

RESEARCH METHOD

This study employed a qualitative descriptive design to explore the English learning needs of accounting students in an Islamic university setting. As noted by Richards (2017) and Graves (2001), questionnaires are effective instruments for collecting information related to learners' need and learning contexts. In this study, questionnaires were developed to capture data from multiple stakeholders, ensuring a comprehensive understanding of the learning requirements.

The participants were selected through purposive sampling. This non-probability sampling method is appropriate when respondents are considered 'knowledgeable informants' who possess a deep understanding of the learners' target needs and learning contexts (Cohen et al., 2007). The inclusion of various stakeholders provided a multifaceted view of the students' needs, including perspectives from academia and industry.

The data were collected using a structured questionnaire distributed through Google Forms. The participants consisted of 63 accounting students currently enrolled in an Islamic university, 11 English lecturers from different universities, 12 graduates who are currently employed in various companies, and 7 accounting lecturers with more than two years of teaching experience. This combination of participants was intended to ensure the validity of the data by integrating viewpoints from learners, educators, and professionals.

FINDINGS AND DISCUSSION

Participant personal information

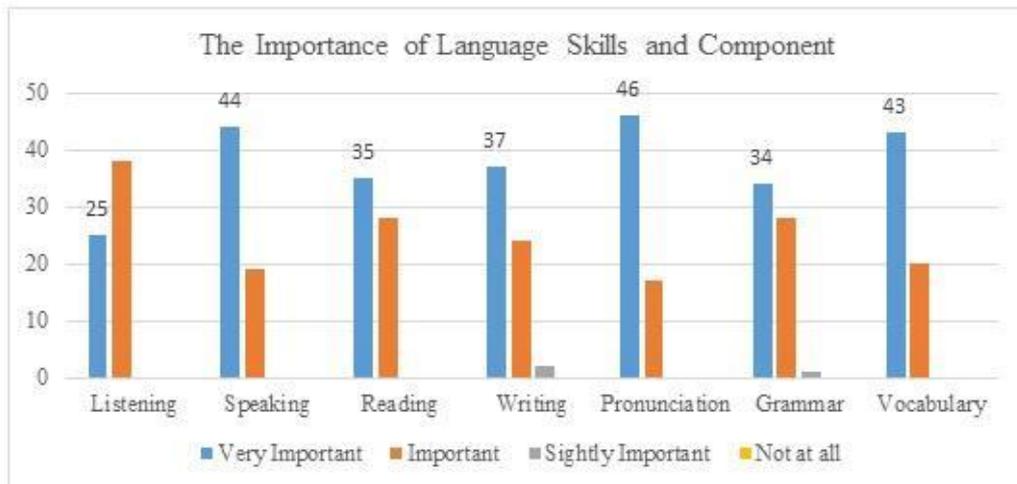
The participants of this study consisted of 63 accounting students from the 2023/2024 academic year, 11 English lecturers from various universities, 7 accounting lecturers and 12 graduates who are currently working in various positions such as administrative customer service, company staff, financial analysts, ACT-reporting officer, entrepreneurs, billing and finance officers, and accountants.

The importance of language skills and components for students

The graph below shows that 44 students identified speaking as the most important skill. This perception is consistent with the opinions of the English lecturers. Speaking is followed by writing (37 students), reading (35 students), and listening (25 students). In terms of language components, most students (46 students) considered pronunciation to be essential, followed by vocabulary (43 students) and grammar (34 students).

In contrast, 10 graduates stated that reading was the best skill for their work, followed by writing (8 graduates). Speaking and listening were considered important by 7 graduates. Regarding language components, more than half of the graduates viewed grammar as the most important, followed by vocabulary and pronunciation.

Graph 1: The Importance of Language Skills and Component



More than half of the English lecturers reported that speaking and grammar were essential for students. These were followed by reading, pronunciation, and vocabulary. Interestingly, half of the lecturers believed that speaking, reading, listening, and writing are equally important.

Furthermore, 90% of the accounting lecturers indicated that reading was the most needed skill for the students, while 10% stated that reading was still necessary but not the most crucial. Five lecturers identified speaking as the most

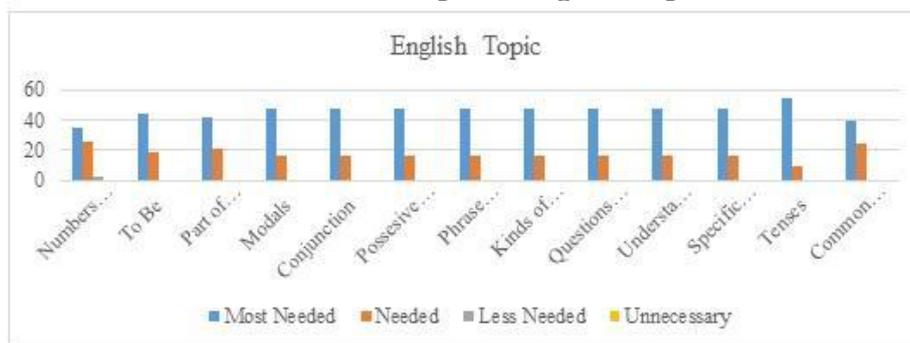
needed skill, while two other considered it necessary. Listening and significant role after reading and speaking.

In terms of language components, four accounting lecturers stated that vocabulary was the most needed, and three others considered it necessary. With pronunciation, four lecturers viewed it as needed, while three regarded it as the most needed. Nearly half of the accounting lecturers stated that grammar was necessary, while the rest believed it was the most essential component.

Learning topic materials

The graph shows that 35 students indicated a need to learn basic elements such as numbers and the alphabet. Additionally, 44 students expressed that learning materials related to the verb "to be" are essential. A total of 37 students identified modals, degrees of comparison, possessive pronouns, and adjectives as important grammar topics. Furthermore, 47 students selected phrases and clauses, sentence types, question words, workplace expressions, and specific accounting terminology as necessary components of the course. Notably, tenses were chosen by 55 students as a critical topic that must be emphasized in English learning for accounting students.

Graph 2: English Topic



In Accounting, the most needed topic is Jobs in Accounting, followed by Islamic Accounting History, Islamic Sharia, Auditing, and Bookkeeping. Additionally, 32 students reported the need for topics such as Accounting Principles, Financing Partnerships, and Tax and Accounting Journals. Furthermore, more than half of the students agreed that topics such as Islamic Business Organizations, Zakat, Meeting New People, and Debit and Credit are

essential. Both the graduates and accounting lecturers shared similar views, affirming that these topics are indeed necessary for students.

Learning and teaching method preferences

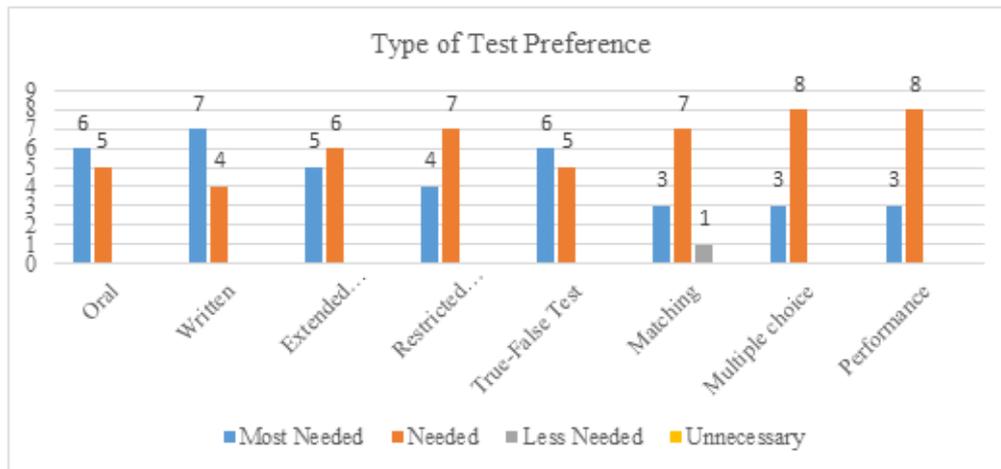
Regarding students' learning method preferences, 39 students reported a preference for learning through listening, followed by independent learning, collaborative learning, and reading books. Additionally, 33 students expressed a preference for discussion-based learning, while 32 students favored group work. The data also show that 30 students preferred learning through both watching videos and writing activities. Moreover, 30 students also selected role-play as one of their preferred learning methods.

In terms of teaching method preferences, 41 students indicated that they preferred discussion-based instruction, while 40 students favored both presentations and completing exercises from textbooks. A total of 33 students enjoyed vocabulary drills, while 30 students preferred demonstration-based learning. Other favored methods included role-plays and project-based learning. Conversely, debate and lecture-based methods were among the least preferred; this is evident from the data, as 33 students reported disliking these approaches in English language learning.

Test Preference

The graph below indicates that the extended response test was the most favored, with 46 students expressing a preference for this type of assessment, although 13 students reported disliking it. Both the restricted response test and the written test were also highly preferred, with 42 students favoring each. Additionally, 36 students expressed a need for oral tests, followed by 35 students who preferred true-false tests, and 32 students who favored matching tests. Furthermore, 32 students chose performance-based assessments, while 23 students indicated a preference for multiple-choice tests.

Graph 3: Type of Test Preference



Language skills activities (Listening)

Most students agreed that the listening activities they need should be related to their major. As shown in graph 5.12, 42 students indicated that listening to content relevant to accounting is the most important. Listening to conversations from native speakers via audio or video was also considered essential by 41 students. Additionally, 40 students reported needing listening skills to understand their lecturers’ explanations, while 37 students stated they listened to audio or video materials to understand the use of grammar in conversation. Moreover, 32 students listened to conversations through video or audio to grasp accounting-specific terminology, and 33 students indicated that listening helped them comprehend the main points of presentations. Meanwhile, 27 students reported the need to listen to public announcements.

In terms of graduate responses, many agreed that listening skills are important for understanding key points in presentations related to accounting. Graduates also emphasized the importance of listening to presentations and conversations involving accounting terminology and professional activities. Eight graduates reported the need to engage in conversations with native speakers via audio or video, while seven stated they required listening skills to follow explanations about accounting topics and to correct their grammar. In contrast, listening to public announcements was considered less relevant to their professional needs.

Language skills activities (Speaking)

The data illustrates the specific speaking activities that students perceive as necessary. The most needed skill, according to 40 students, is asking for permission. Meanwhile, 39 students reported the need to present accounting topics and describe graphs. Additionally, 38 students indicated the importance of several speaking activities: understanding short conversations, providing responses or feedback, giving directions in daily conversations, and using specific phrases during discussions.

Regarding other speaking needs, 37 students stated that they require the ability to comprehend simple conversations with native speakers and explain comparisons between two or more items. Furthermore, 32 students expressed the need to use specialized accounting vocabulary, understand presentations, and follow language instructions in discussion contexts. More than half of the students reported the necessity to manage discussion activities and to speak with grammatical accuracy. Similarly, over half of the students emphasized the importance of sharing information related to daily life, participating in short telephone conversations, and delivering accounting-related announcements.

Meanwhile, the graduates indicated a strong need to use specialized accounting vocabulary, describe graphs, and give directions in everyday situations. More than half of the graduates acknowledged the importance of understanding simple conversations, presenting accounting content, and comprehending instructional language in accounting contexts. Conversely, delivering announcements related to accounting was considered less necessary by eight graduates. Seven graduates highlighted the need to explain comparisons, use grammatically correct language, understand presentations or discussions, and use context-appropriate phrases. Other speaking activities, such as sharing daily information, speaking over the phone, responding to others, asking for permission or clarification, and organizing discussions, were considered important by approximately half of the graduates

Language skills activities (Reading)

Almost all students agreed that reading skills are essential for understanding information in lecture textbooks and interpreting instructions on specific products. The most needed reading activities include understanding simple and extended texts, as well as various types of letters on specific accounting-related topics. Meanwhile, more than half of the students expressed a need to comprehend both short and long general texts. Additionally, around half of the students indicated that they require scanning and skimming techniques to locate information efficiently.

Reading activities needed by graduates in their workplaces are illustrated in graph 5.29. The most important activities for them include understanding simple texts related to accounting, reading extended texts on accounting topics, and comprehending accounting terminology through reading. Furthermore, eight graduates considered the ability to read and understand various types of letters—both general and topic-specific—as necessary. In addition, finding information in long texts and understanding the grammar of written content were also of interest to several graduates. In contrast, reading instructions on products or specific machines was considered less relevant for their professional needs.

Language skills activities (Reading)

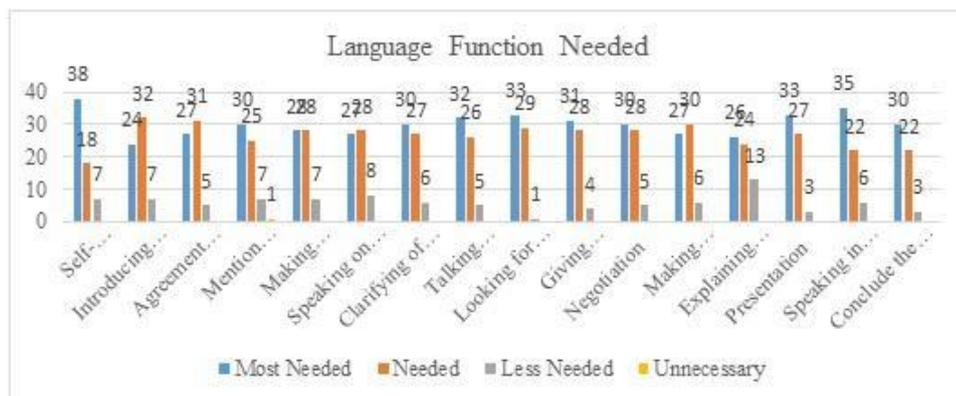
The data indicates that 36 students need writing skills to practice composing short texts related to daily activities and to write their CVs. In addition, 34 students expressed the need to use paraphrasing techniques and to understand various types of texts. Meanwhile, 32 students stated that they need writing skills to construct different types of sentences, complete textbook exercises, and write short messages or memos. Furthermore, 35 students reported needing writing skills to compose job application letters, and 33 students emphasized the importance of writing financial reports in English. Moreover, half of the students agreed that writing skills are necessary for composing business letters and completing forms related to personal information.

For graduates, writing long texts is considered the most essential skill, followed by writing financial reports, letters of recommendation, and job applications. More than half of the graduates expressed the need to write business letters and develop extended texts related to accounting. Writing skills are also needed by half of the graduates to complete specific forms, such as those requesting personal details, and to apply paraphrasing techniques in both short and long written texts. On the other hand, certain writing tasks—such as writing personal information, identifying types of texts, and composing memos or short messages—are considered less relevant by half of the graduates in their professional contexts.

Language Function and Context

Using language functions such as self-introduction and participating in meetings is considered most essential by the students. Half of the students agreed that these language functions are relevant to their future workplace, including searching for information, giving presentations, introducing new colleagues, and discussing future careers. Furthermore, 30 students stated that mentioning numbers over the phone, clarifying information, negotiating, and concluding meetings are among the necessary language functions. Additionally, several students indicated that making comparisons, speaking on the telephone, and explaining cause-and-effect relationships are also among the most needed language functions.

Graph 4: Language function Needed



In the workplace context of the graduates, nine respondents stated that language functions such as self-introduction, making comparisons, discussing future careers, negotiating, and participating in meetings are highly relevant. Moreover, more than half of the graduates agreed that speaking on the telephone is important, followed by clarifying information, searching for information, making appointments, explaining cause and effect, and giving presentations. Seven graduates also mentioned that, in addition to self-introduction, introducing new colleagues and providing hospitality to customers are needed. Half of the graduates considered expressing agreement and talking about numbers as necessary, although two graduates stated that these functions are less relevant to their work.

Suggestion from the students

At the end of the questionnaire, open-ended questions were provided for students, graduates, and lecturers to share their suggestions regarding the English teaching and learning process in the Accounting Department.

One student stated, *“Learning materials should be more directed toward English use in accounting or topics related to the field.”* Another added, *“We should learn more about things relevant to accounting in English.”*

Most students suggested that the learning materials should be aligned with their major-Accounting. They believed that such materials would help them learn specific accounting terms more effectively. In addition, they emphasized the need for topics related to Islamic accounting.

A graduate commented, *“The use of English is very important for accountants because, in their work, they must be able to create financial reports using English-language terms. It also helps build good relationships with clients or customers by being able to interact effectively. Speaking skills are also essential.”*

Graduates generally shared a similar opinion. They recommended that the learning materials provided in university should match the practical needs they would encounter in the workplace.

Another graduate advised, *“English learning materials in the Accounting major must be contextual. Besides covering the basics of English, they should be relevant to the students’ needs—for example, how to speak English in meetings, when receiving calls, and in other work-related situations.”*

CONCLUSION

English plays an important role in enhancing the quality of human resources in facing the ASEAN Economic Community (AEC) era. In higher education, English is considered a supporting subject that prepares students to become competent professionals in the workforce.

Therefore, the learning materials used in the classroom should be aligned with real-life workplace situations, particularly in the field of accounting. A needs analysis was conducted to gather information from students, graduates, and lecturers to identify students' needs in learning English.

Both spoken and written language skills, as well as language components, are essential for students. Regarding teaching methods, students mostly prefer discussion-based learning, followed by doing exercises from textbooks and demonstrating something. In terms of learning methods, students favored discussion, group-based learning, and watching videos or movies. Conversely, lecturers emphasized the importance of role-play, vocabulary drills, and demonstrations.

In relation to test preferences, most students favored restricted response tests and written tests, followed by matching items, performance tests, and multiple-choice tests. In addition to general English topics, students also expressed the need for content related to Islamic accounting.

Furthermore, language functions such as self-introduction and participating in meetings are aligned with the real-world needs expressed by graduates in their respective jobs. As for language contexts, English is primarily used by graduates to communicate with clients, while students recognize the importance of English for use in conference forums.

This valuable information can serve as a basis for developing contextual

and relevant English learning materials tailored to the needs of accounting students.

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