

An Analysis of Difficulties Faced by Accounting Students in Reading English Accounting Texts

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ABSTRACT

This study investigates the difficulties faced by accounting students in reading English accounting texts in an English for Specific Purposes (ESP) context. Using a descriptive qualitative design with quantitative support, the study involved 30 fourth-semester accounting students at UIN Sultan Syarif Kasim Riau. Data were collected through a reading comprehension test, a questionnaire, and semi-structured interviews. The reading test showed that all students (100%) identified the main idea correctly, but only 83.3% answered items on technical vocabulary and contextual meaning correctly. Questionnaire results indicated that sentence complexity was the greatest challenge ($M = 3.53$), followed by limited use of reading strategies ($M = 3.40$) and technical vocabulary difficulties ($M = 3.37$). Interviews confirmed problems with specialized terminology, complex sentences, and insufficient background knowledge. The study highlights the need for ESP instruction that integrates vocabulary development, reading strategy training, and authentic accounting materials to improve comprehension.

Keywords: *Accounting Students, Reading Difficulties, Account Texts, Vocabulary, Reading Strategies*

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INTRODUCTION

Reading comprehension plays a crucial role in English for Specific Purposes (ESP), particularly for accounting students who are required to understand professional texts such as financial reports, audit documents, taxation materials, and business analyses. According to Hutchinson & Waters (1987), ESP is designed to meet learners' academic and professional needs through discipline-specific language instruction. In accounting education, reading activities require not only general comprehension skills but also the ability to interpret technical terminology, numerical information, and professional discourse patterns. Therefore, identifying students' reading difficulties is important in supporting their academic achievement and professional readiness in global workplace contexts.

Recent studies have emphasized that reading comprehension is one of the most essential academic skills in higher education because it supports critical thinking, information processing, and knowledge acquisition. McNamara (2017) states that reading comprehension involves constructing meaning through the interaction between textual information and prior knowledge. Similarly, Oakhill et al. (2015) explain that effective comprehension requires higher-order thinking skills such as inferencing, analyzing, synthesizing, and evaluating information. More recent studies also show that university students frequently encounter difficulties in comprehending academic texts due to limited vocabulary knowledge, inadequate reading strategies, and insufficient background knowledge (Fitriani & Jannah, 2023; Sari & Yusuf, 2022).

In ESP contexts, reading accounting texts is considerably more demanding than reading general English materials. Accounting texts contain specialized vocabulary, discipline-specific concepts, numerical data, charts, and formal discourse structures. Unlike general English texts that mainly focus on everyday communication, accounting texts present

technical concepts such as assets, liabilities, equity, depreciation, balance sheets, and cash flow statements. These texts also frequently use passive constructions, nominalization, and information-dense sentences that require advanced cognitive processing (Bocanegra-Valle, 2010). Consequently, students are expected not only to understand linguistic elements but also to connect textual information with accounting knowledge and analytical thinking skills.

Furthermore, many accounting students experience difficulties because of limited vocabulary mastery, lack of accounting background knowledge, and insufficient use of reading strategies such as skimming, scanning, predicting, and inferencing. Without these skills, students may struggle to identify main ideas, interpret detailed information, and critically analyze financial information presented in English texts. This condition can negatively affect students' academic performance and reduce their readiness to participate in professional environments where English is widely used.

Previous studies have identified several challenges faced by ESP learners in understanding technical texts. Alavi & Kaivanpanah (2009) found that unfamiliar vocabulary and complex sentence structures significantly hinder reading comprehension. Similarly, Javid (2013) reported that students in ESP programs often struggle with specialized terminology and conceptual density in professional texts. Indonesian studies conducted by Rahmawati (2021) and Kurniawan (2022) also revealed that limited background knowledge and lack of effective reading strategies contribute to poor reading performance among accounting students.

Recent research specifically focusing on ESP for accounting students has further highlighted the importance of discipline-specific vocabulary mastery. Putri & Ardi (2023) found that accounting students frequently depend on word-by-word translation because they have difficulty understanding technical accounting terminology. Likewise, Susanto & Fitriyani (2022) reported that unfamiliar accounting vocabulary significantly reduces students' reading fluency and comprehension accuracy. These findings indicate that technical vocabulary is one of the major barriers in ESP reading contexts.

Technical vocabulary difficulties are particularly important because many accounting terms have meanings that differ from their usage in general English. According to Nation (2013), vocabulary knowledge is a strong predictor of reading success because readers cannot construct meaning effectively without understanding key lexical items. In accounting discourse, words such as equity, liability, margin, and capital require both linguistic understanding and disciplinary knowledge. Astika (2023) also found that students with limited mastery of technical terms tend to rely heavily on dictionaries and translation applications, which slows down comprehension and limits critical interpretation of texts.

In addition to vocabulary difficulties, sentence complexity is another major challenge for accounting students. Academic accounting texts often contain long sentences, passive voice constructions, and condensed information that require higher-level cognitive processing. Grabe (2009) explains that successful reading depends on automatic word recognition, strategic reading behavior, and higher-order comprehension skills. However, many students still rely on translation rather than using effective reading strategies. Lestari & Wahyuni (2024) found that Indonesian ESP learners rarely apply strategic reading techniques such as skimming, scanning, and inferencing when reading specialized academic texts.

Background knowledge also plays a significant role in comprehension. Students who possess stronger accounting knowledge are generally better able to interpret financial information and connect new concepts with existing schemas. Conversely, students with limited accounting knowledge may struggle to understand texts even when they recognize individual words. This finding supports schema theory, which emphasizes that comprehension is influenced by readers' prior knowledge and experiences (McNamara, 2017).

Other important factors influencing reading comprehension include motivation, metacognitive awareness, and linguistic competence. Grabe & Stoller (2011) emphasized that effective reading requires both linguistic decoding and higher-level comprehension skills such as inference and synthesis. Students with strong metacognitive awareness are more likely to monitor their comprehension, recognize difficulties, and apply appropriate strategies when reading complex texts. In contrast, students with low motivation and limited strategic

awareness often avoid challenging reading tasks and experience weaker comprehension outcomes.

Although many studies have investigated reading comprehension and ESP learning, most previous research focuses on general academic English rather than accounting-specific reading contexts. Limited studies specifically examine how accounting students process English accounting texts and what difficulties they encounter in understanding technical vocabulary and professional discourse. Therefore, this study aims to investigate the difficulties faced by accounting students in reading English accounting texts. The findings are expected to contribute to the development of more effective ESP teaching materials and instructional strategies tailored to accounting students' academic and professional needs.

The Definition of Reading

Reading is defined as a process of constructing meaning from written texts and symbols (Elizabeth, 2009, as cited in Adilla & Muljanto, 2020). This definition highlights that reading is not merely a mechanical activity of recognizing words, but an active process of meaning construction. In this process, readers interact with the text by combining the information presented with their prior knowledge and experiences. As a result, comprehension occurs when readers are able to interpret, evaluate, and connect ideas within the text. This also implies that successful reading requires both linguistic ability and cognitive engagement, especially when dealing with complex or academic texts.

Reading is the ability to draw meaning from printed text and interpret this information appropriately (Grabe, 2009). According to William Grabe, reading involves not only understanding the literal meaning of a text but also interpreting and responding to it. This process requires a combination of linguistic knowledge, cognitive skills, and background knowledge, especially in academic reading contexts. In this regard, readers are expected to process information at multiple levels, including recognizing vocabulary, analyzing sentence structures, and identifying relationships between ideas within a text. Effective reading also requires strategic behavior, such as predicting content, making inferences, and evaluating information critically. Therefore, reading is considered an interactive and dynamic process in which meaning is actively constructed rather than passively received. This perspective highlights that successful readers actively engage with texts by applying various strategies to enhance comprehension, particularly when dealing with complex academic materials.

Reading is a multifaceted process that involves linguistic knowledge, cognitive processing, and background knowledge (Koda, 2016). Keiko Koda further emphasizes that reading, especially in a second or foreign language, requires the integration of multiple components that work simultaneously. Learners must not only decode linguistic elements but also process meaning through cognitive mechanisms such as memory, attention, and reasoning. In addition, background knowledge plays a significant role in facilitating comprehension, as it allows readers to connect new information with existing knowledge frameworks. Without sufficient background knowledge or cognitive support, readers may struggle to interpret complex texts effectively. Thus, reading can be seen as a highly interactive process that depends on the coordination of language proficiency, cognitive ability, and prior knowledge, particularly in English for Accounting Students contexts where texts are often specialized and conceptually dense.

Reading is a complex and interactive process that goes far beyond simple word recognition. It involves constructing meaning through the integration of linguistic knowledge, cognitive skills, and prior experience. As highlighted by the theories above, effective reading requires readers to actively engage with texts by interpreting, analyzing, and evaluating information at multiple levels. This process becomes even more demanding in academic and English for Accounting Students contexts, where texts are often dense, technical, and conceptually challenging. Therefore, successful reading depends not only on language proficiency but also on the ability to apply appropriate cognitive and metacognitive strategies. Overall, reading should be viewed as a dynamic and multifaceted activity in which meaning is actively built through the interaction between the reader and the text.

Reading Comprehension

Reading comprehension involves constructing a coherent mental representation of the text based on both textual information and prior knowledge (McNamara, 2017). Danielle S. McNamara further explains that comprehension depends on how well readers integrate new information with their existing knowledge structures. This integration enables readers to build a deeper understanding of the text, going beyond surface-level interpretation. Additionally, successful comprehension requires readers to monitor their understanding continuously, identify gaps in meaning, and apply appropriate strategies to resolve confusion. In academic contexts, this process becomes more demanding because texts often contain complex ideas, technical terminology, and implicit relationships. As a result, readers must engage in higher-order thinking skills, such as synthesizing information, drawing conclusions, and forming critical judgments based on the text.

Reading comprehension involves higher-order thinking skills such as identifying main ideas, making inferences, and understanding relationships between ideas (Rahmawati, 2021). This shows that comprehension goes beyond basic understanding and requires analytical and interpretive abilities. In addition, effective comprehension requires readers to evaluate the relevance of information, distinguish between explicit and implicit meanings, and synthesize ideas across different parts of a text. These processes enable readers to construct a deeper and more coherent understanding rather than relying solely on surface-level interpretation.

Furthermore, higher-order thinking in reading also includes the ability to make connections between the text and prior knowledge, as well as to apply critical thinking when interpreting the author's purpose and perspective. Readers must actively engage with the text by questioning information, predicting outcomes, and reflecting on the meaning of the content. This active engagement helps readers to become more independent and strategic in their reading process.

In academic contexts, these skills are particularly important because texts often contain complex structures, abstract concepts, and dense information. Without the ability to analyze and interpret such texts, students may struggle to fully comprehend the material. Therefore, developing higher-order thinking skills is essential for improving reading comprehension, especially for learners dealing with academic or specialized texts.

Reading Difficulties

Reading difficulties refer to the problems that students encounter when trying to understand written texts. These difficulties may occur at different levels, including word recognition, sentence understanding, and overall text comprehension. In academic settings, reading difficulties are often more pronounced because students are required to deal with complex texts that contain unfamiliar vocabulary, abstract ideas, and specialized terminology. One of the most common difficulties is limited vocabulary knowledge. Students who lack sufficient vocabulary often struggle to understand key terms, which affects their ability to grasp the main idea of a text. This problem becomes more serious in English for Accounting Students contexts, such as accounting, where texts contain many technical terms that are not commonly used in everyday language. Another difficulty is related to sentence complexity. Academic texts often include long and complex sentences with multiple clauses, passive constructions, and dense information. Students may find it difficult to process these structures, which leads to misunderstanding or incomplete comprehension.

In addition, many students have difficulty identifying the main idea and supporting details. This indicates a lack of higher-order thinking skills, which are essential for understanding how ideas are organized within a text (Oakhill et al., 2015). Without these skills, students tend to focus on individual words rather than the overall meaning of the text. Furthermore, students often struggle with inferencing, which is the ability to understand information that is not explicitly stated. Inferencing requires readers to combine textual clues with prior knowledge, making it one of the most challenging aspects of reading comprehension (McNamara, 2017).

Factors Causing Reading Difficulties

Reading difficulties are influenced by various factors that can be categorized into linguistic, cognitive, and affective factors.

Linguistic Factors

Linguistic factors include vocabulary knowledge, grammar understanding, and familiarity with language structures. Students with limited vocabulary may find it difficult to decode words and understand their meanings. Similarly, a lack of grammatical knowledge can hinder students' ability to interpret sentence structures accurately. In English for Accounting Students contexts, linguistic challenges become more complex due to the presence of technical terminology. For example, accounting texts often include specialized terms that require specific knowledge to understand. Without this knowledge, students may misinterpret important information.

Cognitive Factors

Cognitive factors play a crucial role in reading comprehension. These include memory, attention, and critical thinking skills. Reading requires the ability to process and retain information while simultaneously connecting it with existing knowledge. Students with weak cognitive skills may struggle to maintain focus, remember information, or analyze relationships between ideas. As a result, they may have difficulty constructing a coherent understanding of the text. Higher-order thinking skills, such as analyzing, evaluating, and synthesizing information, are particularly important in academic reading. Without these skills, students may only achieve superficial understanding.

Background Knowledge

Background knowledge refers to the information and experiences that readers bring to a text. It plays a significant role in comprehension because it helps readers interpret new information and make connections. Students who lack background knowledge about a topic may find it difficult to understand the content, even if they have good language skills. This is especially true in English for Accounting Students contexts, where texts are closely related to specific fields such as accounting or business.

Metacognitive Awareness

Metacognitive awareness refers to the ability to monitor and regulate one's own reading process. Students with strong metacognitive skills are able to recognize when they do not understand a text and take appropriate actions, such as rereading or using context clues. On the other hand, students with low metacognitive awareness may continue reading without understanding, which leads to poor comprehension. Therefore, metacognitive strategies are essential for effective reading.

Motivation and Engagement

Motivation is another important factor that influences reading comprehension. Students who are motivated are more likely to engage actively with texts, use reading strategies, and persist when facing difficulties. In contrast, students with low motivation may avoid reading tasks or put minimal effort into understanding texts. This lack of engagement can significantly affect their reading performance.

Reading Difficulties in Accounting Students

In Accounting Students contexts, reading difficulties become more specific and challenging. Accounting students, for example, are required to read texts that contain technical vocabulary, numerical data, and complex concepts. These characteristics make reading tasks more demanding compared to general English texts. Students must not only understand the language but also interpret financial information and connect it with their knowledge of accounting principles. This dual requirement increases the level of difficulty and requires a higher level of cognitive and linguistic competence.

Although numerous studies have examined reading comprehension and the difficulties faced by students in understanding academic texts, most of these studies focus on general English contexts rather than specific disciplines. Research by Oakhill et al. (2015) and McNamara (2017) highlights that reading comprehension involves higher-order thinking

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skills such as inferencing and critical analysis. However, these studies do not specifically address how such difficulties manifest in specialized fields like accounting. In addition, previous research has identified common challenges such as limited vocabulary, lack of background knowledge, and difficulties in processing complex sentence structures. Nevertheless, there is still limited research focusing on accounting student's contexts, particularly in accounting, where students are required to interpret technical terms, numerical data, and discipline-specific discourse. The nature of accounting texts, which often contain dense information and specialized terminology, may create additional challenges that are not found in general English texts.

Furthermore, many studies tend to examine reading difficulties in a general academic setting without exploring how students apply reading strategies when dealing with field-specific materials. This indicates a gap in understanding how accounting students process English texts related to their discipline and what specific difficulties they encounter.

Therefore, this study aims to explore the difficulties faced by accounting students in reading English accounting texts. By focusing on a specific accounting student's context, this research is expected to provide a more detailed understanding of students' reading challenges and contribute to the development of more effective teaching strategies tailored to accounting students.

Implications For Teaching

Understanding the factors that cause reading difficulties is essential for improving teaching practices. Teachers need to provide appropriate support to help students develop their reading skills. One important approach is strategy-based instruction, where students are taught how to use reading strategies such as skimming, scanning, and inferencing. These strategies can help students process texts more effectively and improve their comprehension. In addition, teachers should provide contextualized materials that are relevant to students' fields of study. For accounting students, this means using texts that reflect real-world financial documents and providing explanations of technical terms. Furthermore, it is important to develop students' metacognitive awareness by encouraging them to monitor their understanding and apply appropriate strategies when they encounter difficulties.

Finally, increasing students' motivation and engagement is also crucial. Teachers can achieve this by creating interactive and meaningful learning activities that encourage active participation. In conclusion, reading comprehension is a complex and multifaceted process that requires the integration of linguistic knowledge, cognitive skills, and background knowledge. Higher-order thinking skills play a crucial role in enabling students to understand and interpret texts effectively. However, many students face difficulties in reading comprehension due to various factors, including limited vocabulary, weak cognitive skills, lack of background knowledge, low metacognitive awareness, and poor motivation. These challenges are even more significant in accounting student's contexts, particularly for accounting students who must deal with technical and complex texts. Therefore, it is important to address these difficulties through effective teaching strategies, appropriate materials, and the development of students' cognitive and metacognitive abilities. By doing so, students can improve their reading comprehension and achieve better academic and professional outcomes.

METHOD

This study employs a descriptive qualitative research design with quantitative support. The aim of this research is to analyze the difficulties faced by accounting students in reading English accounting texts. A qualitative approach is used to explore students' experiences and identify the types of difficulties in depth, while quantitative data are used to support the findings through numerical representation such as percentages and frequencies. This design is considered appropriate because it allows the researcher to obtain both detailed explanations and measurable data regarding students' reading difficulties.

Respondents

This research was conducted at the Faculty of Economics of UIN Sultan Syarif Kasim Riau, particularly in the Accounting Department. The participants of this study consisted of 30 fourth-semester accounting students who had taken English for Specific Purposes (ESP) or other English-related courses. In terms of gender distribution, the participants consisted of 18 female students and 12 male students.

The participants were selected using a purposive sampling technique. Purposive sampling is a non-probability sampling method in which participants are selected based on specific characteristics relevant to the objectives of the study. This technique was considered appropriate because the researcher intended to focus specifically on accounting students who had experience reading English accounting texts and had already been exposed to ESP learning. Unlike random sampling, which gives equal opportunity for all members of a population to be selected, purposive sampling allows researchers to choose participants who are most relevant to the research problem. In addition, this study did not employ convenience sampling because the participants were not selected merely based on accessibility or availability, but based on predetermined academic criteria.

The criteria for participant selection included: (1) students majoring in accounting, (2) students who had experience reading English accounting texts, and (3) students who had completed ESP or other English-related courses. Therefore, the total number of participants involved in this study was 30 students.

Instruments

To obtain comprehensive data, the researcher employs three main instruments: a reading comprehension test, a questionnaire, and an interview. The reading comprehension test is designed to identify students' difficulties in understanding English accounting texts. The test materials are adapted from authentic sources such as financial statements, audit reports, and accounting textbooks. The test consists of multiple-choice and short-answer questions, which aim to measure students' vocabulary comprehension, ability to identify main ideas, understanding of details, and inferencing skills.

In addition, a questionnaire is used to identify students' perceptions of their reading difficulties. The questionnaire applies a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). It covers several aspects, including vocabulary difficulty, sentence complexity, background knowledge, reading strategies, and motivation. Furthermore, a semi-structured interview is conducted to gain deeper insights into students' experiences. The interview focuses on the types of difficulties faced by students, the factors causing these difficulties, the strategies used by students in reading, and their opinions about accounting students learning.

Reading Comprehension Test*Instruction*

Read the following text carefully and answer the questions.

Text (Accounting Context):

A financial statement is a formal record of the financial activities of a business. It includes the balance sheet, income statement, and cash flow statement. These documents are essential for decision-making, as they provide information about a company's financial performance and position. Investors and managers use financial statements to evaluate profitability, liquidity, and stability. However, understanding these reports requires knowledge of accounting terms and concepts.

Questions:

1. *What is the main idea of the text?*
 - a. *Types of accounting jobs*
 - b. *Definition and importance of financial statements*
 - c. *Company management strategies*
 - d. *Investment techniques*
2. *What does the word "liquidity" most likely mean?*

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- a. Profit
 - b. Ability to pay short-term obligations
 - c. Debt
 - d. Income
3. Which of the following is NOT included in financial statements?
- a. Balance sheet
 - b. Income statement
 - c. Cash flow statement
 - d. Marketing report
4. Why are financial statements important?
- a. To entertain readers
 - b. To describe employees
 - c. To support decision-making
 - d. To advertise products
5. What difficulty might students face when reading this text? (Short Answer)

Questionnaire

1 = Strongly Disagree

2 = Disagree

3 = Neutral

4 = Agree

5 = Strongly Agree

Section 1: Vocabulary

I find it difficult to understand accounting vocabulary in English texts.

I often do not know the meaning of technical terms.

Section 2: Sentence Complexity

Long sentences make it difficult for me to understand the text.

I find it hard to understand complex grammatical structures.

Section 3: Background Knowledge

I lack knowledge of accounting concepts in English.

My background knowledge affects my understanding of the text.

Section 4: Reading Strategies

I rarely use strategies such as skimming or scanning.

I translate word by word when reading English texts.

Section 5: Motivation

I feel motivated to read English accounting texts.

I find reading English texts interesting.

Interview Guide (Semi-Structured)

Opening Question:

Do you find it difficult to read English accounting texts? Why?

Main Questions:

What are the main difficulties you face when reading English accounting texts?

Do you have problems with vocabulary? Can you give examples?

How do you deal with difficult sentences?

Do you use any reading strategies?

How does your background knowledge affect your understanding?

Closing Question:

What suggestions do you have to improve your reading ability?

Procedures

The data in this study are collected through several procedures. First, the researcher administers the reading comprehension test to the participants. Second, the questionnaire is distributed to gather information about students' perceptions. Third, interviews are conducted with selected students to obtain more in-depth data. Finally, all collected data are recorded and systematically organized for further analysis.

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The research is conducted through several stages. First, the researcher designs the research instruments. Second, the instruments are validated by experts. Third, a pilot test is conducted to ensure the effectiveness of the instruments. Fourth, data are collected through the reading test, questionnaire, and interviews. Fifth, the collected data are analyzed using appropriate techniques. Finally, conclusions are drawn based on the findings of the study.

Data Analysis

The data are analyzed using both qualitative and quantitative approaches. Qualitative data obtained from interviews are analyzed using thematic analysis, which involves data reduction, data categorization, identification of themes, and interpretation of findings. Meanwhile, quantitative data obtained from the reading test and questionnaire are analyzed using descriptive statistics, including frequency and percentage. The percentage is calculated using the formula $P = \frac{F}{N} \times 100\%$, where P represents the percentage, F represents the frequency, and N represents the total number of respondents.

FINDINGS AND DISCUSSION

This study aimed to identify the difficulties faced by accounting students in reading English accounting texts. Data were collected through a reading comprehension test, questionnaires, and interviews involving 30 students at 4th semester from the Accounting Department of the Faculty of Economics, UIN Sultan Syarif Kasim Riau. The findings are presented in four sections: reading comprehension test results, questionnaire results, interview findings, and discussion.

Results of Reading Comprehension Test

To measure students' reading comprehension, the participants completed a short reading test consisting of four multiple-choice questions based on an English accounting text.

Tabel 1. Summary of Reading Comprehension Test Results

Question	Skill Measured	Number Correct	Percentage
1	Identifying the main idea	30	100.0%
2	Understanding technical vocabulary	25	83.3%
3	Identifying detailed information	27	90.0%
4	Understanding the purpose of financial statements	25	83.3%

As shown in Table 1, all students (100%) correctly answered Question 1, indicating that they were able to identify the main idea of the text. However, lower scores were obtained on Questions 2 and 4, each answered correctly by 25 students (83.3%). These questions required students to understand technical accounting vocabulary and determine the specific purpose of financial statements. The results suggest that although students can understand the general content of a text, they still experience difficulties when dealing with specialized terminology and contextual meaning.

Questionnaire Results

A questionnaire consisting of ten statements was administered to identify students' perceptions of the difficulties they encountered while reading English accounting texts. The questionnaire covered five aspects: vocabulary, sentence complexity, background knowledge, reading strategies, and motivation.

Tabel 2. Mean Scores of Questionnaire Responses

Aspect	Mean Score	Interpretation
Vocabulary and technical terms	3.37	Moderate difficulty
Sentence complexity	3.53	High difficulty
Background knowledge	3.23	Moderate difficulty
Reading strategies	3.40	Limited strategy use
Motivation and interest	3.77	Positive motivation

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Table 2 shows that sentence complexity received the highest mean score ($M = 3.53$), indicating that students considered long and complex sentence structures to be the most challenging aspect of reading accounting texts. Difficulties with reading strategies ($M = 3.40$) and technical vocabulary ($M = 3.37$) were also reported. Background knowledge obtained a moderate score ($M = 3.23$), suggesting that some students lacked sufficient accounting knowledge to understand the content effectively. Despite these challenges, students showed positive motivation ($M = 3.77$), indicating a strong willingness to improve their reading skills.

Interview Results (Opening Question)

Semi-structured interviews were conducted to gain deeper insights into students' reading difficulties and the strategies they used to overcome them.

Table 3. Major Themes from Interview Data

Theme	Description
Technical vocabulary	Students had difficulty understanding accounting terms such as <i>assets</i> , <i>liabilities</i> , <i>equity</i> , and <i>depreciation</i> .
Complex sentences	Long sentences and passive structures reduced comprehension.
Context-dependent meanings	Some words had different meanings in accounting contexts than in general English.
Translation dependence	Students relied heavily on dictionaries and translation applications.
Limited reading strategies	Few students used skimming, scanning, or inferencing techniques.
Importance of background knowledge	Students with stronger accounting knowledge understood the texts more easily.

The interview findings confirmed that students experienced multiple difficulties in reading English accounting texts. Most participants reported relying on dictionaries, translation applications, and repeated reading to understand unfamiliar terms and complicated sentences. Only a few students mentioned using effective reading strategies such as skimming, scanning, and inferencing.

Vocabulary Difficulties

Vocabulary difficulties emerged as one of the most significant problems experienced by students. Many participants reported that they frequently encountered unfamiliar accounting terms such as liquidity, equity, depreciation, assets, and liabilities. Although students could often understand the general meaning of a text, they struggled to interpret technical terminology accurately within accounting contexts.

The reading test results also supported this finding, as only 83.3% of students correctly answered the question related to technical vocabulary. Interview data further revealed that students often depended on dictionaries and translation applications to understand unfamiliar terms. Some students explained that accounting vocabulary differs significantly from everyday English vocabulary, making comprehension more difficult.

Grammar and Sentence Structure Difficulties

Grammar and sentence structure were identified as the greatest challenges in reading English accounting texts. Questionnaire results showed that sentence complexity received the highest mean score ($M = 3.53$), indicating a high level of difficulty.

Students explained during interviews that long sentences, passive voice constructions, and dense informational structures made it difficult to identify the main ideas and supporting details of the text. Several participants stated that they often became confused when reading texts containing multiple clauses and technical explanations in a single sentence. These findings indicate that students had difficulty processing complex grammatical patterns commonly found in academic and professional accounting texts.

Lack of Accounting Knowledge

Another important finding was the influence of background knowledge on reading comprehension. Students who had stronger understanding of accounting concepts were generally better able to interpret English accounting texts. Conversely, students with limited accounting knowledge often struggled to connect textual information with accounting concepts.

Questionnaire results showed a moderate level of difficulty related to background knowledge ($M = 3.23$). Interview responses also revealed that some students were unfamiliar with accounting concepts presented in English, even though they had learned the concepts in Indonesian. This lack of disciplinary knowledge reduced students' ability to interpret the meaning of the text effectively.

Reading Strategy Problems

The findings also revealed that many students experienced problems in applying effective reading strategies. Questionnaire results showed that reading strategy difficulties obtained a mean score of 3.40, indicating limited use of strategic reading techniques. Most participants reported relying on word-by-word translation rather than using strategies such as skimming, scanning, predicting, or inferencing. Students tended to focus excessively on individual words instead of understanding the overall meaning of the text. This habit slowed down the reading process and reduced comprehension efficiency. Interview findings confirmed that only a few students were familiar with strategic reading techniques commonly used in academic reading.

Motivation

Despite experiencing various difficulties, students generally showed positive motivation toward reading English accounting texts. The questionnaire results demonstrated that motivation and interest obtained the highest positive score ($M = 3.77$).

Many students stated that they understood the importance of English for their future academic and professional careers. They expressed willingness to improve their vocabulary knowledge and reading ability, although they still faced considerable challenges in understanding accounting texts. This positive attitude suggests that students are aware of the importance of English competence in the accounting profession and are motivated to improve their reading skills.

CONCLUSIONS

This study shows that accounting students' difficulties in reading English accounting texts stem from the interaction of linguistic, cognitive, and strategic factors. These challenges indicate that successful comprehension in English for Specific Purposes (ESP) requires more than general English proficiency; it also depends on students' ability to connect language knowledge with disciplinary understanding and effective reading strategies. The study highlights the importance of providing targeted instructional support in ESP courses. Lecturers are encouraged to integrate explicit instruction in specialized vocabulary, strategy-based reading activities, and authentic accounting materials that reflect really academic and professional contexts. Such an approach can help students develop greater confidence and improve their ability to interpret accounting texts accurately and efficiently. This research contributes to the growing body of literature on ESP reading by offering empirical evidence from Indonesian accounting students. Nevertheless, the study was limited to a relatively small sample from one university. Future research may involve larger and more diverse participants and examine the effectiveness of specific instructional interventions designed to enhance students' reading comprehension in accounting contexts.

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