

## AN ESP NEEDS ANALYSIS FOR ACCOUNTING STUDENTS

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**Abstract:** *English for Specific Purposes (ESP) is an approach that focuses on teaching English to students within specific areas of interest or professions. ESP emphasizes practical results and prioritizes the needs analysis process to enable effective communication in the learners' work or study domains. This paper aims to identify the need of accounting students when learning ESP. Data will be collected through questionnaires filled out by accounting students and analyzed to determine the student's needs. The methodology employed in this study involves a descriptive qualitative approach, utilizing online questionnaires that involved 20 accounting students and interviews with accounting lecturers. The findings of the needs analysis reveal students' confidence in their overall English understanding but also highlight areas for improvement, particularly in grammar-related aspects and teaching methods. The researcher suggests that further research is necessary to obtain more precise data for this study. This can be accomplished by expanding the sample size to encompass a diverse group of accounting students, thereby ensuring a comprehensive representation.*

**Keywords:** *English for Specific Purposes, Need Analysis, Accounting Students*

### INTRODUCTION

English for Specific Purposes (ESP) is a method of teaching and learning processes that focuses on teaching English to students in a particular area of interest or profession. Unlike General English, which aims to improve overall language proficiency, ESP courses are made to assist learners in obtaining the language skills and knowledge that are required for their specific academic or occupational goals. Dudley-Evans and John (1998, p.1) state that while English for Specific Purposes has moved from being a distinct approach to language learning to being part of general English language teaching, its focus on achieving practical results has remained the same. ESP continues to prioritize the needs analysis process, which enables learners to effectively communicate in their work or study by defining specific language tasks and enhancing their abilities accordingly.

Teaching English for Specific Purposes can pose several challenges for educators. One of the primary challenges of teaching ESP is identifying the specific needs and objectives of learners in their respective fields. Li (2014) state that needs analysis is the process of collecting information that will provide the foundation for creating a syllabus that addresses the educational need of a specific group of students. According to Jande & Ibrahim (2021), the most important thing that ESP teachers know is to be able to identify suitable methods and strategies for teaching English for Specific Purposes while maintaining students' language skills needed to perform particular academic or professional tasks, and incorporating subject-specific content to enable ESP practitioners to achieve desired outcomes and equip students with the required competencies for their specific fields. Therefore, performing a needs analysis is required to develop suitable resources for teaching English for Specific Purposes (Nugroho, 2020).

Conducting a needs analysis is crucial in the implementation of English for Specific Purposes teaching and learning. According to Ekayati et al. (2020), Needs analysis is a method used to identify and evaluate the disparity between the desired or expected conditions and the current state of affairs. The desired conditions represent the ideal outcome that is anticipated, while the existing conditions reflect the actual situation that exists in practice. It is important to note that needs analysis is not an end result in itself, but rather a process aimed at informing decision-making. Iwai et al. (1999) stated that needs analysis typically encompasses the processes of gathering relevant information to establish the foundation for designing a curriculum that effectively addresses the requirements of a specific group of students. Overall, conducting a needs analysis in ESP facilitates the development of a learner-centered and targeted approach to teaching and learning. It ensures that the curriculum is aligned with the learners' specific language needs, goals, and professional contexts, ultimately enhancing the effectiveness and relevance of the ESP program

In Universitas Lambung Mangkurat, accounting students are intended to be able to understand English, especially the ESP. When they learn English in University, the content of the language that they have to learn is different from what they need to learn when they are in high school where they are intended to learn English that is more specific to their major. As Febriyanti (2017) stated that needs analysis is necessary and conducted by ESP instructors to obtain as much information as possible about their learners' needs in order to provide effective and efficient instruction. Furthermore, ESP is not just about teaching English, but rather about teaching specialized English so that learners can benefit from and succeed in their respective fields. The benefits and success referred to can be short-term, such as achieving success in their current education, or long-term, such as achieving success in their future profession or occupation. Therefore, conducting a needs analysis is necessarily important for finding the kind of material that students might need for their studies and future career.

Previously, some research on the Need Analysis of accounting students had been done before. Nartiningrum & Nugroho (2020) conducted research to find needed material for accounting students that involves 147 students first-year students of the accounting department as participants. The result showed that contextual English teaching materials are strongly needed by accounting students to enhance their language production. It also shows that teachers have difficulty to do approach of teaching ESP, the materials needed to teach ESP are too few, and the short duration of the course.

The other research is conducted by Madkur (2018) that involves 25 students who are working, and those who have ever worked in the field of banking. The results indicate that a majority of the students possess inadequate English proficiency, with speaking and vocabulary identified as the most crucial language skills required by the students for communication purposes. The finding also finds that an integrative approach to teaching English, which incorporates all language skills in every teaching and learning activity, is needed to improve the overall language proficiency of the students. Similar challenges like less teaching material and limited learning duration of the course are also mentioned in this research.

In this paper, the objective was to conduct a needs analysis for accounting students at Universitas Lambung Mangkurat who were pursuing an ESP program. The writer aimed to identify the language skills required by accounting students and their proficiency levels, the communicative functions they would perform, and the specific contexts in which they would need to use English. The data was collected from students and analyzed to find the need analysis. The data also included the difficulties the students faced when learning English For Specific Purposes.

## LITERATURE REVIEW

English for Specific Purposes, is a branch of English language teaching that focuses on providing learners with the language skills and knowledge they need for specific purposes or professional contexts. Basturkmen (2010) highlights that ESP courses have a more specific focus compared to general English language teaching courses, as they center on analyzing the specific needs of learners. ESP courses involve a process of narrowing down the language and skills to be taught, addressing the specialized requirements of learners in their specific work or study programs, rather than catering to their general needs or interests. In essence, ESP aims to meet the specific language needs of learners within their particular professional or academic contexts. It is a learner-centered approach to teaching English, which focuses on developing communicative skills in specific research areas (Paltridge & Starfield 2013:2).

In the study conducted by Wu and Chin (2010), it was found that despite English not being the primary use for communication in their regular work environment, workers in the economic industry exhibit a strong inclination towards participating in training courses that focus on improving their interaction skills, specifically in areas such as business conversation and presentation skills. English proficiency is frequently a prerequisite for employment in the banking industry, as it is in many other fields. A study conducted by Mohammadzadeh, Barati, and Fatemi (2015) confirms the necessity for English skills among bank employees. This suggests that professionals in the financial sector recognize the importance of effective oral communication in various professional contexts, including meetings, negotiations, and client interactions.

Learning English for Specific Purposes can be a challenging endeavor for students. The students may express a sense of inadequacy in their English language preparation for college-level demands. They attributed their low proficiency in English at this stage to societal influences and shortcomings within the education system as a whole. Additionally, they perceived the English language programs provided by the college to be insufficient in meeting their educational needs (Alharbi, 2022). Students may experience a decline in motivation when they are assigned monotonous reading tasks related to a specific topic in ESP. A lack of interest in these tasks can lead to a loss of motivation in studying ESP. On the other hand, students who possess a strong sense of confidence in their professional field exhibit higher levels of motivation for studying ESP. However, if some students lack a solid foundation in

general English, they may prefer to allocate additional time to studying grammar, reviewing tenses, articles, and other fundamental language components (Sailu, 2023).

Needs analysis has been present in the field of language education for approximately two to three decades. The importance of needs analysis in ESP courses is immeasurable, as it is viewed as an essential requirement in course design (Richterich and Chancerel, 1987). The concept of need analysis gained prominence around the mid-1970s when the learner-centered teaching approach with a focus on communicative language teaching was adopted for foreign language instruction (Boroujeni & Fard, 2013). This shift in pedagogy led to a greater emphasis on identifying and addressing the specific language needs of learners, taking into account their unique contexts, goals, and requirements. Needs analysis became recognized as an essential tool for improving language instruction to meet the diverse needs and expectations of learners in ESP settings.

In Need Analysis, it is necessary to gain information about student's needs. According to Mentari (2019) During the student's needs analysis, two types of information can be gathered: objective and subjective information. Objective information consists of factual details like age, nationality, and daily language usage, without considering the students' attitudes. On the other hand, subjective information reflects the students' priorities and perceptions, taking into account their personal views and preferences. According to Nunan (2001), the information gathered during the needs analysis often reflects the students' perceptions of their learning styles. This means that the data collected provides insights into how students perceive their preferred ways of learning and acquiring knowledge.

## **METHOD**

This study included 20 accountant students at Universitas Lambung Mangkurat who had taken English courses in accounting major. To obtain a complete and accurate description of the objects of study, this study employed a descriptive qualitative approach. The researcher used online questionnaire based on Febriyanti's (2018) design to find the student's need analysis and gave them to the research subject for collecting the data. The data were also gathered from interviews with the accounting lecturer from Universitas Lambung Mangkurat to strengthen the data from the questionnaire.

In this chapter, the researcher collected data from accounting students through both open-ended and close-ended questionnaires. Subsequently, the gathered data was analyzed by the researcher.. When examining the questionnaire responses, the researcher calculated the percentage of each area that was assessed, identified the data that had been gathered by the percentages, and carefully reviewed each student's response, since the questionnaire contained open-ended questions. Next, the researcher categorized the responses and provided an explanation of the needs analysis data in a narrative format.

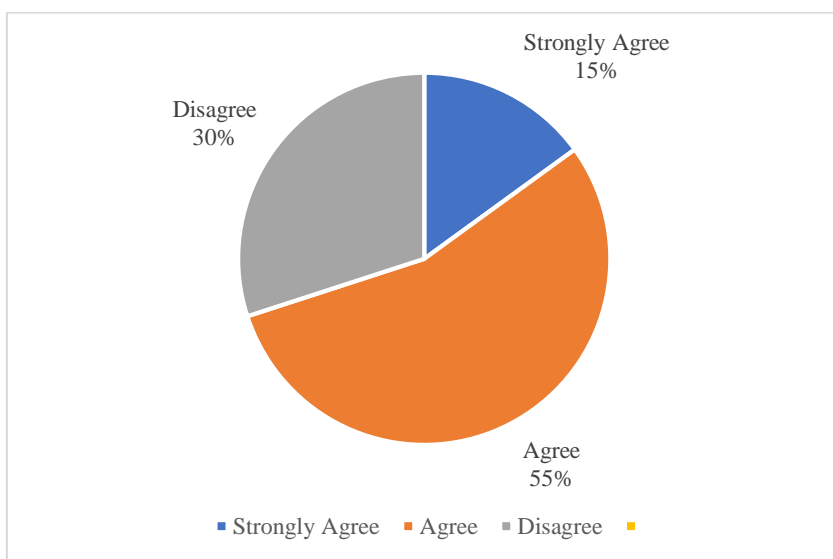
## FINDINGS AND DISCUSSION

### Findings

#### Students' Perceived Language Proficiency

English skill proficiency typically encompasses four main areas: speaking, listening, reading, and writing. Each of these skills requires different competencies and can be developed through different methods and practices. According to Rubio and Hacking (2019), someone can be considered proficient in a language when they can effortlessly and naturally use the rules and elements of that language in real-life situations without prior preparation or rehearsal. By regularly using the language in authentic and meaningful contexts, individuals can develop the fluency and accuracy necessary to be considered proficient.

The result of data that has been gathered from the questionnaire that was filled by the accounting students. In the first part of the questionnaire, students were given their responses to their confidence in understanding English in general.



**Figure 1. The Students' Confidence in Understanding English**

The data show the majority of the students agree that in their perception, they are understanding English well. 55% of respondents responded that can be said that the majority of accounting students are quite confident with their skills in English. Even so, there are 30% of students disagree that they are confident in their knowledge of English, which means that there may be a need for further instruction or support in order to improve their skills and boost their confidence

**Table 1. Student's perceived proficiency in four skills in English**

Skill	Very good	Good	Bad	Very bad
Speaking	5%	55%	40%	0%
Listening	10%	85%	5%	0%

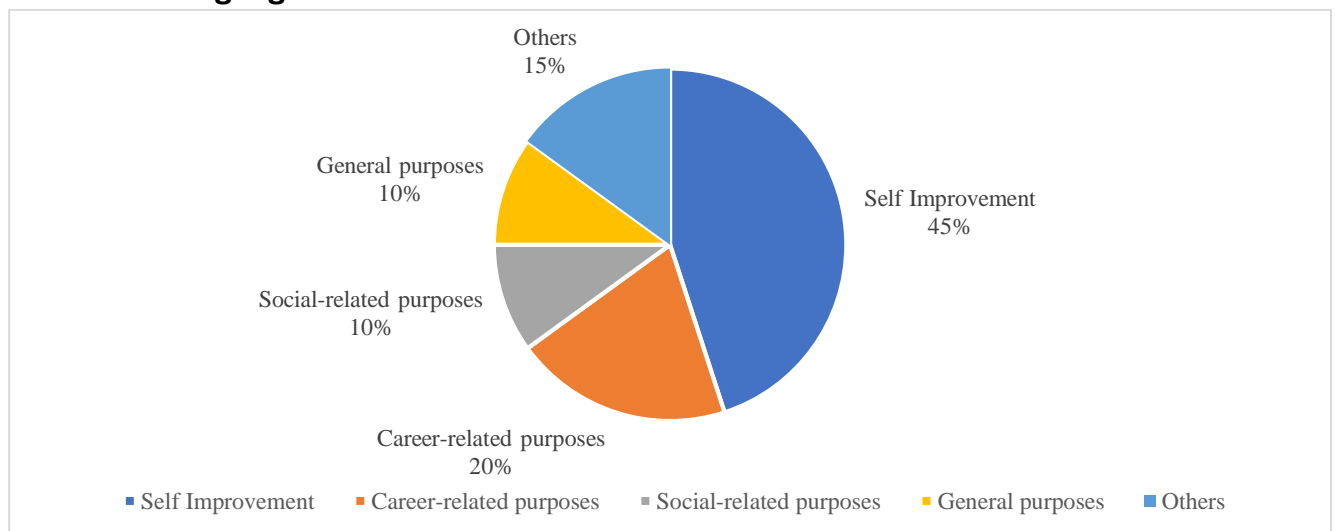
Reading	25%	75%	0%	0%
Writing	25%	65%	10%	0%

In the part of this section of the questionnaire, the participants were asked to assess their proficiency in the four English language skills: speaking, listening, reading, and writing, using a Likert Four-Point Scale. Table I presents the distribution of responses indicating the students' self-perceived proficiency levels in each skill.

The data reveals that a small percentage of students (5%) consider themselves to be very good at in the next part of the questionnaire, the student was given their response to their proficiency in the four skills in English that include speaking, reading, listening, and writing on Likert Four-Point Scale. The result shows that the majority of students agree that they think that they are proficient in their English skills, especially in reading and listening. This result also shows that some student face problems, especially with speaking.

Overall, the data suggests that the majority of students have a positive perception of their English language proficiency, particularly in reading and listening. However, some students face challenges, particularly in speaking. This information highlights the need for further investigation and targeted support to address the specific areas of weakness and enhance overall language proficiency among the student population.

### Student's Language Need



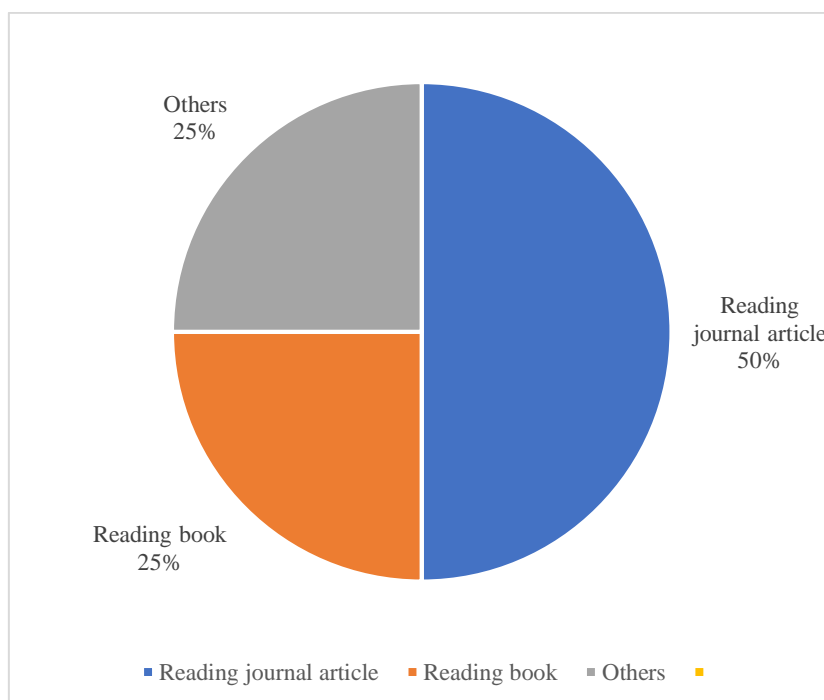
**Figure 2. The student's objective in learning English**

When students embark on the journey of learning English, they do so with various motivations and objectives in mind. The collected data indicates that a significant majority of the respondents (45%) prioritize self-improvement as their primary reason for learning English. They recognize that acquiring proficiency in the language will enhance their personal growth, expand their horizons, and unlock new opportunities for self-development

Following closely behind, a substantial portion of the respondents (20%) expressed their desire to learn English for career-related purposes. They understand that in today's competitive job market, English proficiency is highly valued and can significantly impact their professional prospects. By mastering English, they aim to improve their employability, increase their chances of securing desirable job positions, and excel in their chosen fields.

Additionally, the respondents emphasized the importance of English in their university education. They acknowledged that English proficiency is essential for academic success, as it enables them to navigate through course materials, comprehend lectures, and effectively respond to language-based assessments such as the TOEFL. By equipping themselves with strong English skills, they strive to excel academically and make the most of their educational opportunities. The research conducted by Yang (2010) further supports the notion that individuals whose native language is not English often require a foreign language, particularly English, to support and advance their daily professional activities. This becomes particularly crucial when working in companies with a reputable standing. English fulfills numerous indispensable needs in the professional realm, including delivering impactful presentations, engaging in successful negotiations, and fostering collaboration with colleagues from diverse linguistic backgrounds.

The significance of English in these scenarios cannot be overstated. It plays a strategic role in connecting individuals who speak different languages but share a common objective of conducting business together. English serves as a universal language that facilitates effective communication, overcomes language barriers, and enables successful collaboration on a global scale.



**Figure 3. The student's reading skills need**

This section of the questionnaire mainly focuses on the motivations behind students' English language learning and the importance of English proficiency in their reading. The initial focus is on reading skills, and the responses indicate a clear trend among the majority of participants. A significant 50% of the respondents express their need to develop reading abilities primarily for engaging with books, while 25% emphasize the importance of reading journals or articles.

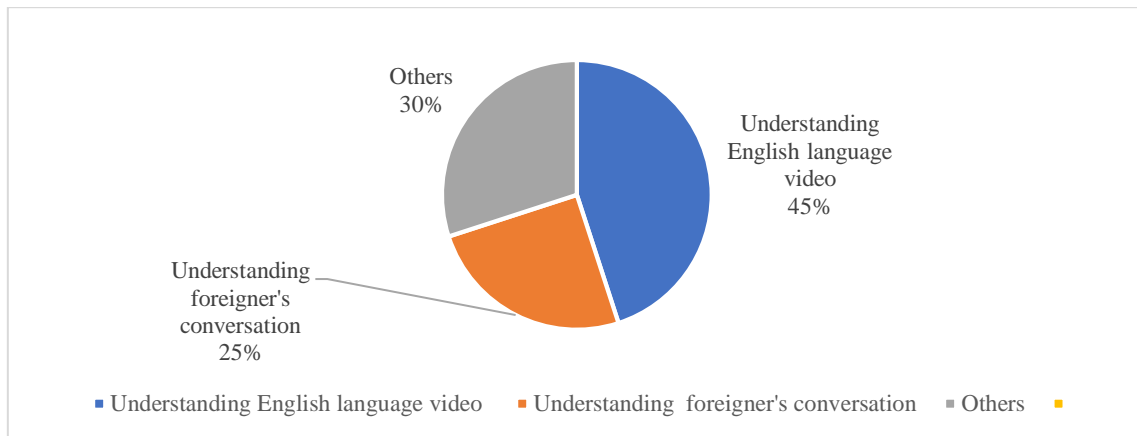
One respondent provides a reason for prioritizing reading books, stating that "Reading English books will make it easier to master other fields. The books I am referring to are also broad in scope, they can be books about business, self-development, or stories" as their reason why choosing a reading book as a skill that they need for reading. This demonstrates their recognition that reading English books can serve as a gateway to acquiring knowledge and expertise across different domains.

Within the classroom setting, the accounting lecturer underscores the significance of learning English from books and encourages students to enhance their reading skills by engaging with various articles and written materials. By emphasizing the importance of reading, the lecturer acknowledges the benefits it brings in terms of expanding vocabulary, improving comprehension, and gaining valuable insights related to the field of accounting. This is supported by the accounting lecture's statement:

*"I also ask them to download international journal articles. These articles are usually well-written and provide an excellent example of language usage due to the presence of peer review. Learning from blogs can be unreliable, as the quality may vary, and students may overlook proper language usage. In contrast, articles in international journals are of high quality, guaranteeing proper language structure."*

According to Fakhruddin (2018), Although the impact of maintaining a reading journal on enhancing students' comprehension of a text may not be highly significant, the findings from the questionnaire indicate that the majority of students acknowledge the usefulness of this activity. Moreover, the students' agreement on the usefulness of writing a reading journal highlights their recognition of the potential benefits it can offer. Despite the limited impact on improving understanding, engaging in this activity allows students to reflect on their reading experiences, consolidate their thoughts, and potentially develop a deeper connection with the text. Additionally, the act of writing down their thoughts and impressions can serve as a valuable tool for self-reflection and personal growth.

By emphasizing the importance of utilizing reputable and well-written materials, Lecturer encourages students to develop their language proficiency effectively and ensure they receive accurate and reliable information within their field of study.



**Figure 4. The student's listening skills need**

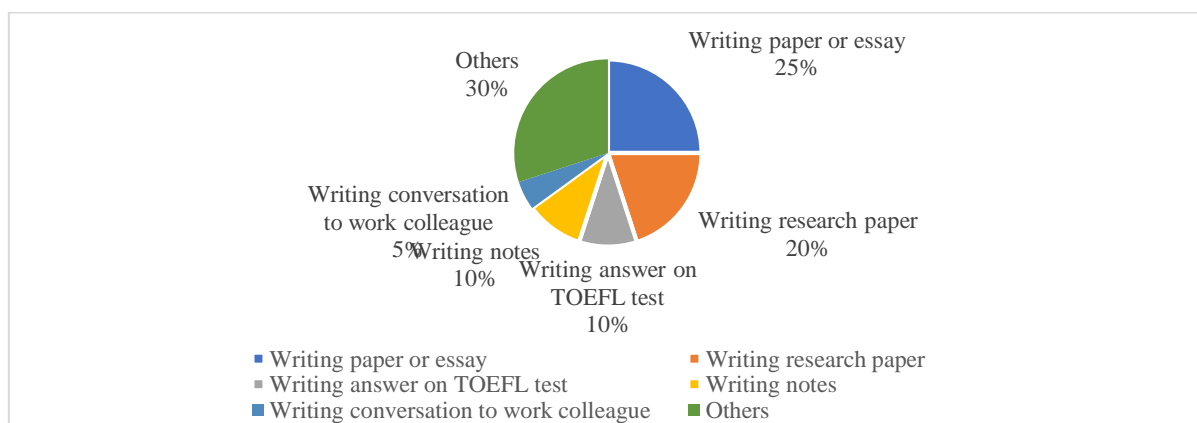
In relation to listening skills, students have expressed their desires for specific areas of improvement. According to the pie chart, 45% of the respondents prioritize enhancing their listening abilities to understand videos that are conducted in English. This is closely followed by 25% of the students who aim to comprehend native-speaker conversations.

One of the participants explained their preference for focusing on videos, citing their habit of watching captivating instructional content on YouTube, delivered in English. This not only enables them to learn and gain knowledge but also serves as an enjoyable way to enhance their listening skills.

Recognizing the importance of listening proficiency, the lecturer also encourages students to actively work on improving their listening skills. One recommendation provided is to engage with a wide range of resources, such as watching videos on YouTube and TV shows, as they provide valuable opportunities for exposure to authentic spoken English.

*“For listening skills, I always recommend that students frequently access platforms like YouTube, where they can listen to the news or watch programs such as National Geographic.”*

By incorporating these practices, students can not only enhance their listening comprehension but also broaden their understanding of different accents, speech patterns, and contexts in which English is used.

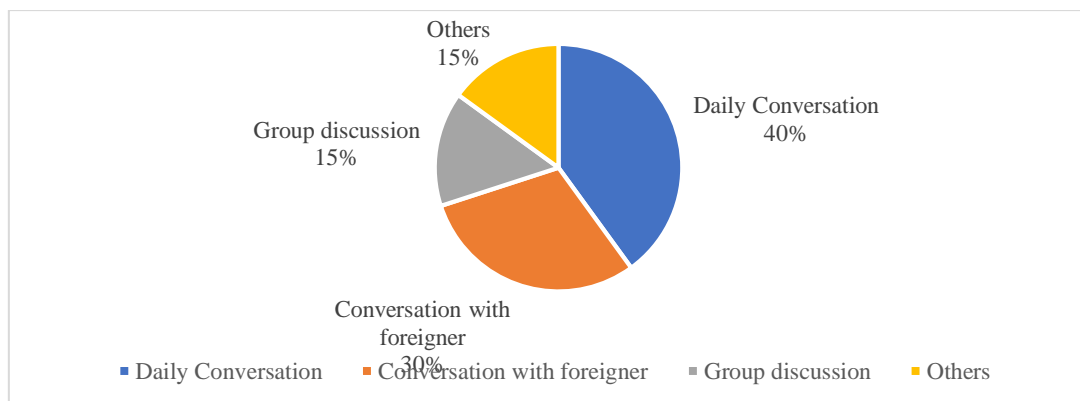


**Figure 5. The student's writing skills need**

As for writing, the majority of responses are quite variant. Most of the respondents choose writing papers or essays (25%), followed by writing research (20%), answering TOEFL questions (10%), and writing notes (10%). Their reasons also vary, where they need writing skills for their CV, to be able to write a good paper for their Education, to be able to convey the meaning from writing better, etc. Students that choose others also dominate their response regarding what kind of writing activities they need include: writing translation, being able to write a conversation with foreigners on social media, writing a novel, etc.

The reasons behind their desire to improve their writing skills are diverse and encompass various objectives. Some students aim to enhance their curriculum vitae (CV) writing abilities, while others express the importance of being able to produce high-quality papers for their academic pursuits. Another group emphasizes the need to convey meaning effectively through writing. Furthermore, there are students who mentioned unique writing activities they require, such as translation work, writing conversations with foreigners on social media platforms, or even aspiring to write a novel.

These findings underscore the multi-faceted nature of writing skills and the different purposes they serve for students. It is clear that students recognize the value of honing their writing abilities across various domains to meet their individual goals and aspirations.



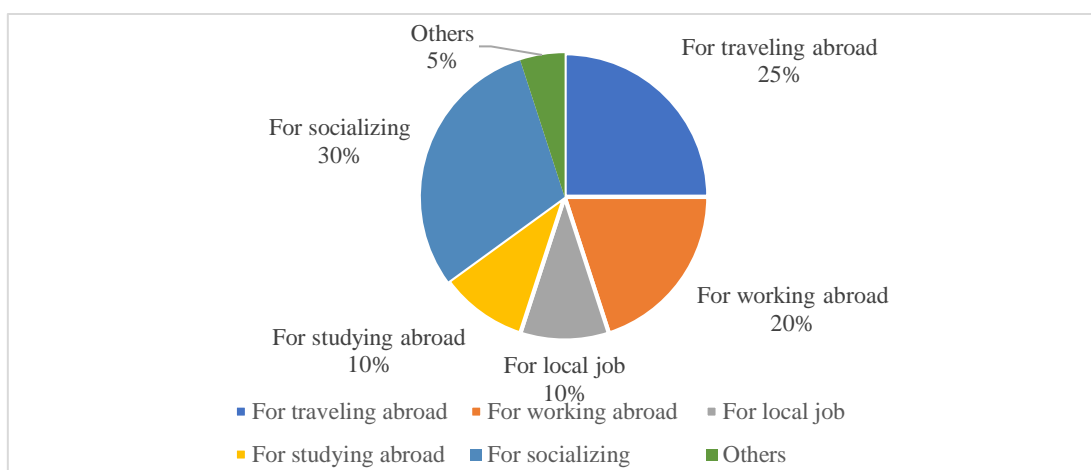
**Figure 6. The student's speaking skills need**

The students were asked to provide their reasons for needing speaking skills. The findings reveal that 40% of the students indicated a need for speaking skills in their daily conversations, 30% mentioned interaction with foreigners as their motivation and 15% expressed a desire to participate in group discussions. One student shared their perspective on the importance of speaking skills for daily conversations, emphasizing the creation of an English-speaking environment as crucial for enhancing comprehensive understanding beyond passive learning methods such as reading and listening. Consequently, engaging in spoken communication and interactions during daily activities is seen as a means to establish an English-speaking environment.

The significance of creating an English-speaking environment for daily activities aligns with a study conducted by Mariam et al. (2022), which highlights that students who utilize

specialized programs designed for English conversation practice are more likely to derive enjoyment from improving their speaking abilities, particularly in terms of oral communication skills. These students display self-assurance in enacting role-plays and engaging in brief discussions.

Creating an English-speaking environment in daily activities allows students to apply their language skills in authentic contexts, enabling them to develop fluency, spontaneity, and the ability to express themselves effectively. It also reinforces the notion that language learning goes beyond passive learning methods, such as reading and listening, by emphasizing the importance of active engagement and interaction in developing comprehensive language skills.



**Figure 7. What activity the student might need to use English**

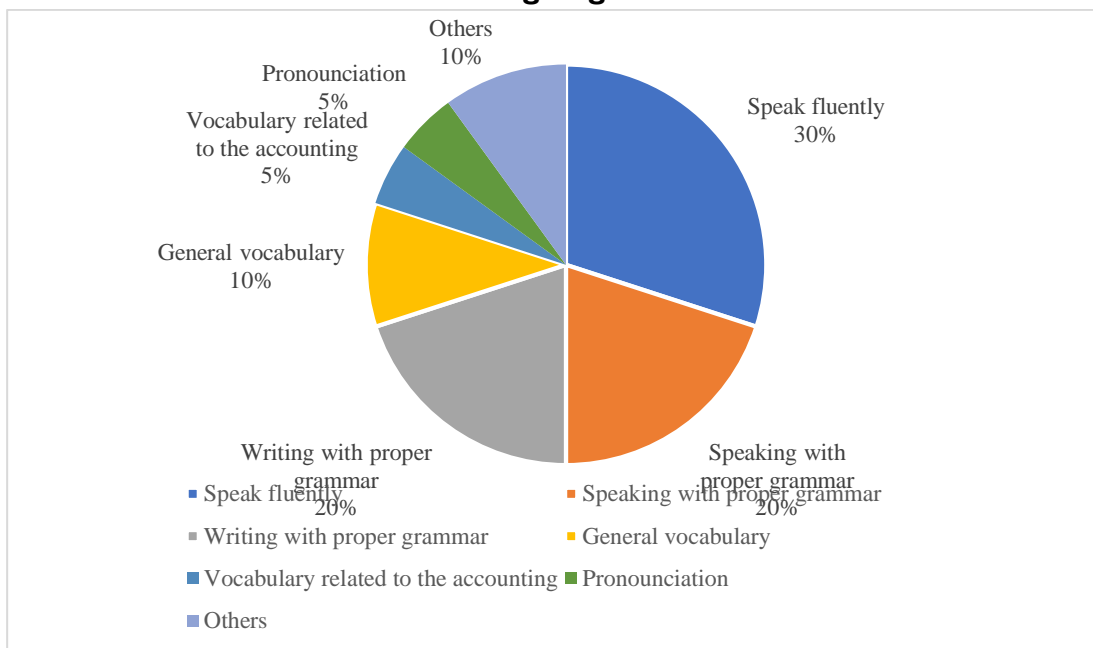
When learning English, students often have unique motivations driven by their future aspirations and the activities they anticipate undertaking. In order to gain a deeper understanding of their needs, the questionnaire included inquiries regarding the type of activities they foresee themselves engaging in. The data revealed that 30% of the respondents expressed a desire to use English for socializing, while a significant number indicated an interest in traveling to other countries and working abroad.

To gain further insights into the student's needs, it is important to explore their long-term goals in learning the English language. Through the analysis of the open-ended responses provided in the questionnaire, it became evident that a substantial proportion of students expressed a strong inclination toward utilizing the English language for their future careers.

*“My long-term goal in learning English is to be able to master the language, which may facilitate me when I have business matters abroad.”*

By recognizing and addressing the students' aspirations, educators can empower them to achieve their long-term goals and equip them with the language skills necessary to succeed in an increasingly globalized and interconnected world.

**when learning English in the classroom**



**Figure 8. The specific aspects that students prioritize**

The next section aims to identify the specific aspects that students prioritize when learning English in the classroom. Analysis of the pie chart reveals that the majority of respondents expressed their desire to achieve fluency in speaking (30%), followed closely by the importance they place on speaking with proper grammar and writing with proper grammar (20%). This data indicates that students predominantly seek to enhance their oral communication skills above all other language abilities. They recognize the value of being able to speak English fluently in their daily activities.

This aligns with the findings of a research study conducted by Kamaruddin et al (2021), which emphasizes the significance of speaking skills as the primary language competence desired by students. The research indicates that students often struggle with vocabulary, pronunciation, and self-confidence in relation to their speaking abilities. Consequently, they hold high expectations for the improvement of English language instruction in the future, aspiring to attain a higher level of proficiency in spoken English.

From the interviews conducted with lecturers, valuable insights were gained regarding the improvement of students' speaking skills. Lecturers emphasized the importance of active participation and increased English language communication in order to enhance speaking proficiency.

*“Joining an English club is also beneficial as they can share knowledge and engage in conversations, allowing them to practice new vocabulary.”*

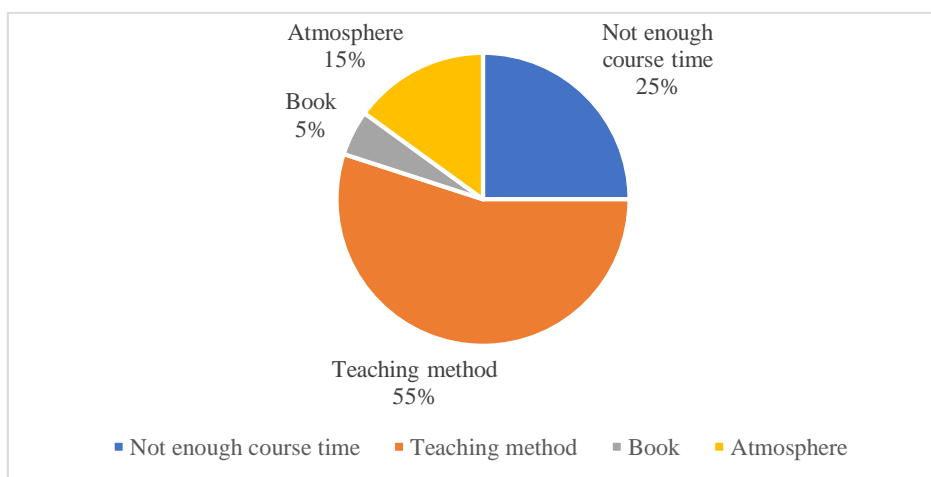
The lecturers strongly suggested that students take an active role in their own learning process. They recommended engaging in activities that promote regular practice and usage of the English language. This includes actively seeking opportunities to communicate in English,

both inside and outside the classroom. By actively participating in discussions, group activities, and presentations, students can develop their speaking skills through practical application.

The data and the research findings collectively highlight the importance of addressing speaking skills in English language learning. Students recognize the need to develop fluency in speaking English to effectively utilize the language in their everyday lives. Their desire to improve in this area is fuelled by a recognition of the challenges they face in vocabulary acquisition, pronunciation, and self-assurance when speaking English.

### Students' Difficulty

This section of the survey focuses on the challenges encountered by students during their English language learning journey. In this segment, participants are provided with open-ended questions that allow them to express their thoughts and experiences freely. The majority of respondents reported experiencing difficulties specifically in relation to grammar. This finding aligns with a previous study conducted by Madkur (2018), which revealed that participants perceived grammar as their weakest skill due to frequent exposure to grammar-related materials in their English language courses. In essence, they felt that their proficiency in other English language skills was relatively better compared to their grammatical competence. This perception arose from the limited opportunities they had to actively engage with and develop their proficiency in other language skills



**Figure 9. Student's difficulty when learning English in the class**

In addition to being asked about their learning difficulties, students were also inquired about the effectiveness of the teaching methods employed in the classroom. The majority of participants identified their teacher's instructional approach as the primary factor hindering their ability to learn English proficiently. Regarding the learning method utilized during class, interviews revealed that the predominant resource utilized by students was textbooks.

*“These textbooks are specifically tailored to English for economics. We discuss and explore the content of these books, which not only emphasize the four language skills but also explore how English is applied in the field of economics in current classroom settings. Additionally, we have*

*collaborated with Briton, which offers extracurricular courses for students. The assessment components for Briton are separate from those used with the Cambridge textbooks.”*

However, it is noteworthy that only a small fraction, comprising 5% of the respondents, specifically mentioned their difficulty pertaining to the textbook itself. Moreover, the students' feedback indicated that while the teacher's instructional approach was a major obstacle to their English language proficiency, the issue was not solely attributed to the teaching method. It became apparent through the interviews that the predominant resource used by students for learning English was textbooks, emphasizing their reliance on written materials. However, it is worth noting that only a minor percentage, accounting for 5% of the respondents, explicitly identified difficulties directly related to the content or format of the textbooks. This suggests that other factors, such as teaching techniques, class dynamics, or individual learning preferences, may play a more substantial role in influencing the students' English language learning experience.

It has been observed from the respondents' questionnaire that certain students faced challenges due to the limited duration of the course, similar to the findings of Nugroho (2020) and Madkur (2018). However, based on the data obtained from the lecturer, it is evident that the course duration is sufficient for students to learn English effectively. The lecturer also encourages students to go beyond the classroom setting and dedicate additional time to enhance their language skills. This indicates that there are ample opportunities for students to expand their knowledge and proficiency in English outside of the scheduled course hours.

## **Discussion**

The discussion revolves around students' need analysis based on the provided information.

### **1. Students' Perceived Proficiency in English**

Students perceived proficiency in English refers to their subjective assessment of their own language skills and abilities in the English language. It reflects how students perceive their own level of competence in various language skills, such as speaking, listening, reading, and writing. The data indicates that students generally perceive themselves to be proficient in reading and listening, while facing challenges, particularly in speaking.

According to Aleksandrak (2011) The mere possession of an in-depth understanding of a foreign language's grammar and vocabulary, even among advanced students in language departments, does not ensure proficiency in oral communication if this knowledge is not effectively integrated or utilized.

### **2. Students' Language Need**

Overall, the findings highlight the multifaceted nature of students' motivations and needs in learning English, emphasizing the importance of addressing different language skills and providing opportunities for practical application and active engagement. The findings emphasize the multifaceted nature of students' motivations and needs in learning English, encompassing self-improvement, career prospects, academic success,

and personal goals. To meet these diverse needs, it is crucial to address various language skills and provide opportunities for practical application, active engagement, and exposure to authentic resources. By adopting a comprehensive approach, educators can empower students to become proficient in English and navigate a globalized world with confidence.

### 3. Students' Difficulty

This section of the survey focuses on the challenges faced by students in learning English and the effectiveness of teaching methods. The majority of respondents reported difficulties with grammar, perceiving it as their weakest skill compared to other language competencies. Students expressed limited opportunities to actively engage and develop their proficiency in other language skills. Additionally, students identified their teacher's instructional approach as a primary hindrance to their English language learning. While textbooks were the predominant resource used, only a small fraction of students specifically mentioned difficulties with the textbook itself. Other factors, such as teaching techniques, class dynamics, and individual learning preferences, may play a more significant role. Some students also faced challenges due to the limited duration of the course, although the data from the lecturer suggests that the course duration is sufficient, and students are encouraged to dedicate additional time outside the classroom to enhance their language skills.

## CONCLUSION AND SUGGESTION

The need analysis conducted for accounting students at Universitas Lambung Mangkurat reveals several important findings. Firstly, the majority of students express confidence in their overall understanding of English. However, a significant percentage of students indicate a lack of confidence in their English knowledge, suggesting a need for further instruction and support to improve their skills and boost their confidence.

Regarding difficulties in learning English, grammar-related aspects are commonly mentioned as challenging. Students also express dissatisfaction with certain teaching methods, indicating the need for more effective instructional approaches. These findings provide valuable insights for designing and implementing English for Specific Purposes (ESP) programs focused to the specific needs and goals of accounting students at Universitas Lambung Mangkurat. By addressing the identified areas of improvement and focusing on the student's language requirements, educators can enhance the effectiveness of English language instruction and support the students in achieving their desired language proficiency and career aspirations.

Further research is necessary in order to find more accurate data for this research, which can be achieved through a larger sample size that represents a diverse range of accounting students at Universitas Lambung Mangkurat. By increasing the number of participants, researchers can obtain a more comprehensive understanding of the language needs and proficiency levels of accounting students, as well as gain insights into their specific contexts

and challenges. Additionally, conducting longitudinal studies can provide valuable information on the progress and development of language skills over time, allowing for a deeper analysis of the effectiveness of ESP programs and instructional approaches. By expanding the scope and methodology of future research, a more nuanced and accurate portrayal of the language learning needs of accounting students can be achieved, leading to more targeted and effective language instruction and support.

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