

An Analysis of English Learning Needs for Accounting Vocational Students: Bridging the Gap between Target Needs and Present Difficulties

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ABSTRACT

Bahasa Inggris untuk Tujuan Khusus (ESP) merupakan komponen pendidikan vokasi, namun bahasa yang digunakan di kelas seringkali mengabaikan kebutuhan profesional siswa. Tujuan penelitian ini adalah untuk menyelidiki kebutuhan siswa akuntansi di SMK Swasta Yapim Simpang Kawat, dengan tujuan untuk menentukan kemampuan berbahasa Inggris mereka dan mengevaluasi kesesuaiannya dengan tuntutan lingkungan kerja modern. Kerangka kerja yang dikembangkan oleh Hutchinson dan Waters (1987) mencakup Analisis Situasi Target (TSA), Analisis Situasi Saat Ini (PSA), dan Analisis Situasi Pembelajaran (LSA) dalam tiga komponen tersebut. Survei Google Form, yang diberikan kepada siswa akuntansi kelas 12, digunakan untuk mengumpulkan data, dan dilakukan analisis deskriptif terhadap data tersebut. Menurut penelitian ini, siswa memahami bahwa berbicara adalah keterampilan yang paling penting untuk tanggung jawab akuntansi di masa depan, seperti menggunakan perangkat lunak, membuat laporan keuangan, dan berinteraksi dengan klien. Meskipun berbicara dianggap sebagai keterampilan terpenting, 80% siswa mengatakan bahwa itu adalah tantangan terbesar mereka karena kosakata mereka yang terbatas dan kurangnya kepercayaan diri, yang menyebabkan keinginan kuat untuk strategi pembelajaran praktis; termasuk presentasi, bermain peran, atau simulasi. Agar efektif, ESP (English for Specific Purposes) untuk mahasiswa akuntansi harus menekankan praktik berbicara dalam situasi tempat kerja dunia nyata melalui latihan interaktif berbasis tugas

English for Specific Purposes (ESP) is a component of vocational education, but the language used in classrooms often overlooks students' professional needs. The purpose of this study is to investigate the requirements of accounting students at SMK Swasta Yapim Simpang Kawat, with the aim of determining their English language proficiency and evaluate how it aligns with the demands of modern work environments. The framework developed by Hutchinson and Waters (1987) encompasses Target Situation Analysis (TSA), Present Situation Analysis (PSA), and Learning Situation Analysis (LSA) within the three components. The Google Form survey, which was given to 12th-grade accounting students, was used to gather data, and a descriptive analysis was performed on it. According to the study, students understand that speaking is the most crucial skill for future accounting responsibilities, such as utilizing software, creating financial reports, and interacting with clients. Although speaking is seen to be the most important skill, 80% of pupils say it is their biggest challenge because of their restricted vocabulary and lack of self-confidence, caused show a strong desire for practical learning strategies; including presentations, role-play, or simulation. In order to be effective, ESP for accounting students must emphasize speaking practice in real-world workplace situations through interactive, task-based exercises..



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INTRODUCTION

English has become an essential skill in the context of the global workplace, including the context of the workplace for accounting, finance, business administration, and so on. In the context of the workplace, accounting practitioners need to be able to read financial texts, use accounting programs, communicate with clients, and write reports using English words. As the phenomenon of globalization continues to grow, so too will the need for English as a lingua franca in financial communication and documentation. Thus, it can be said that the needs of the learners in the context of the workplace for accounting require specific English skills that can be directly related to the context of the workplace. Such a condition has led to the importance of English for Specific Purposes (ESP) in the context of vocational education, in which the teaching of English aims to fulfill the needs of the learners in a particular discipline or profession (Hyland, 2022).

One of the most important principles in ESP is needs analysis, which helps identify learners' target needs, their present needs, and their learning preferences in order to design effective teaching materials and learning strategies. Needs analysis helps educators understand the gap between what learners know and what they need to be able to do in real-life professional situations (Zhang, Han & Wang, 2020). Needs analysis in ESP, according to Hutchinson and Waters (1987), has several components: Target Situation Analysis (TSA), which helps identify the language skills learners need in their future professional contexts; Present Situation Analysis (PSA), which helps identify learners' present language proficiency levels; and Learning Situation Analysis (LSA), which helps identify learners' learning preferences and styles. These components of needs analysis in ESP help educators design more relevant, practical, and meaningful ESP materials for learners to use in real-life contexts. Recent studies also emphasize the importance of including authentic tasks in ESP materials to better prepare students for professional communication (Basturkmen, 2025).

Despite the growing recognition of ESP in vocational education, many English learning programs in vocational education centers still seem to focus more on students' general English skills rather than their professional communication skills. Previous research has indicated that students in vocational education centers experience challenges in using productive skills such as speaking and writing, despite these skills being important in professional communication for ESP students (Dressen & Hammouda, 2021). In addition, some researchers have indicated that ESP students' learning should not be based on assumptions of what students need in their future professions but rather on empirical evidence of what students need in their professions (Basturkmen, 2025). This implies that unless there is a clear understanding of students' target needs and challenges, students may not be adequately prepared for professional communication in real-life situations.

In addition, there is limited research carried out to specifically identify the needs of the English of accounting students in vocational high schools, especially in the context of Indonesia. Most of the literature on ESP has mostly attempted to identify the needs of the English of accounting students in the context of engineering, tourism, and business communication, but the needs of the English of accounting professions have not been given enough attention (Hyland, 2022). Accounting professionals need to carry out a number of functions such as interpreting financial reports, communicating financial information, writing reports, and interacting with clients, and for them to do so effectively, it is important to identify the specific needs of the English of accounting students.

METHOD

This study uses a simple needs analysis approach to find out what English skills accounting students need for their future jobs. Needs analysis is an important first step in designing ESP materials because it helps teachers understand what learners already know, what they need to learn, and how they prefer to learn (Hutchinson & Waters, 1987). Brown (1995) also explained that needs analysis helps identify the gap between what learners can do now and what they need to be able to do in the future. The data was collected from five students in Grade 12 of the Accounting program at *SMK Swasta Yapim Simpang Kawat* using a Google Form questionnaire. As mentioned in the introduction, the questionnaire was

divided into three parts: Target Situation Analysis, Present Situation Analysis, and Learning Situation Analysis, following the framework suggested by Hutchinson and Waters (1987). The first part asked about students' plans after graduation and what kind of English they think they will need at work. The second part asked students to evaluate their own English ability, including how confident they are in speaking, how well they understand accounting terms in English, and what their biggest difficulty is. The third part asked about how they prefer to learn English and how motivated they are to learn it for work purposes. After collecting the responses, the answers were read and compared to find common patterns. This method is consistent with what Dornyei (2007) called a descriptive survey approach, which is useful for understanding learners' attitudes, perceptions, and needs in a simple and clear way. The most important finding was the difference between what students think is the most important skill (speaking) and what they find the most difficult, listening. This difference became the main focus of the analysis in this study.

RESULTS AND DISCUSSION

Findings

The results obtained through the Google Form indicate that students perceive the use of English in the field of accounting. According to the questionnaire results, 60% of students believe that English will be used more frequently in the workplace, while 20% of students believe that English will only be used occasionally, and the remaining 20% state that the use of English in the workplace will be very rare. Thus, it can be concluded that the majority of students view English as playing an important role in their future careers.

Regarding the use of English in the workplace, 40% of students believe that they will use English when using accounting systems and reading software. Meanwhile, another 40% stated that English is used for reading and preparing financial reports, while the remaining 20% mentioned that English is necessary when dealing with clients.

Regarding students' views on which English skills are most important for the workplace, 100% of students agree that the most needed skill is speaking. However, 80% of students feel that the most difficult challenge is speaking, while 20% feel that the most difficult aspect is listening. This indicates a disparity between students' current English proficiency and the skills required in the workplace.

Student learning preferences in the classroom: The majority of students which around 40% feel that learning through hands-on practice is easier than learning through theory, while 20% prefer learning through theory. Another 20% believe that learning through videos is easier, and the remaining 20% are more interested in group discussions. According to 40% of students in the class, an enjoyable learning model involves group work; 40% are more comfortable learning lessons through theory followed by practical application; and another 20% prefer learning dominated by practical activities.

The results of the questionnaire regarding students' motivation to learn English indicate a fairly high level of motivation. 60% of students reported having very high motivation to learn English, while 40% of them had fairly high motivation or drive to learn English. 60% of respondents in this study preferred learning centered on financial statement presentations, while 20% were more comfortable with meeting simulations, and the remaining 20% hoped for accounting vocabulary exercises. These findings indicate that students tend to prefer learning activities that are relevant to real-life situations in their future careers.

Tabel 1 Summary of TSA, PSA, and LSA Results

Target Situation Analysis (TSA)		
Aspect	Findings	Percentage
Frequency of English use in the workplace	English will be used frequently	60%
	English will be used occasionally	20%
	English will be rarely used	20%
Use of English in accounting workplace	Using accounting systems and software	40%
	Reading and preparing financial reports	40%
	Communicating with clients	20%
Most important English skill	Speaking	100%
Present Situation Analysis (PSA)		

Aspect	Findings	Percentage
Students' main difficulty	Speaking	80%
	Listening	20%
Learning Situation Analysis (LSA)		
Aspect	Findings	Percentage
Preferred learning method	Hands-on practice	40%
	Theory-based learning	20%
	Video-based learning	20%
	Group discussion	20%
Preferred learning model	Group work	40%
	Theory followed by practice	40%
	Practice-dominated learning	20%
Motivation to learn English	Very high	60%
	Quite high	40%
Preferred learning content	Financial statement presentation	60%
	Meeting simulation	20%
	Accounting vocabulary exercises	20%

Discussions

Based on the research results, accounting students tend to still realize that English has an important role for them, especially in the world of work. The majority of respondents stated that English will be used frequently in their future work, especially in professional activities such as reading financial reports, using accounting systems or software that use English, and communicating with clients. This finding is in line with the concept of needs in English for Specific Purposes (ESP) which emphasizes the importance of needs analysis to know how language will be used in certain professional contexts (Hutchinson & Waters, 1987). Therefore, this awareness is an important basis in designing English for Specific Purposes (ESP) learning that is relevant to the needs of the accounting field to show that English learning for accounting students needs to be focused on the use of language in real work situations.

Although students tend to recognize that English is important for their jobs, the results of the Present Situation Analysis (PSA) indicate that their English proficiency is still at a low to intermediate level. This also indicates that students are lacking in productive skills such as speaking and writing. Furthermore, most students consider speaking to be the most difficult skill to master due to a lack of confidence, limited vocabulary, and concerns about making pronunciation and grammar errors. These findings indicate a gap between the English language needs of the workplace and students' current language skills. Therefore, English language learning needs to be designed to provide more opportunities for students to practice using the language actively, particularly in speaking and writing.

Furthermore, the results of the study also indicate another gap between the skills considered most important and the skills most challenging for students. Although students consider speaking to be the most important skill, some of them stated that listening is also a challenge in learning English. This shows that listening skills often receive less attention in the learning process, even though these skills are very important in communication in the work environment, such as when understanding instructions from superiors, following presentations, or interacting with clients. It is necessary to note further that English learning should also give balanced attention to listening skills as part of professional communication.

The next finding shows the results of the Learning Situation Analysis (LSA) which found that students prefer practical and contextual learning methods, such as group discussions, role-playing, work situation simulations, and the use of visual media such as videos and presentations. These results indicate that students need an interactive and activity-based learning approach to increase student engagement in the learning process. In addition, it was also found that students' motivation to learn English is also quite high because they realize the many roles and benefits of English in their future careers. However, this motivation can also decrease if the learning materials they receive are not related to their field of expertise. Therefore, as teachers concerned, we should provide English learning materials for accounting students with a design that has been prepared contextually, meaning teachers include activities such as financial report presentations, meeting simulations, and accounting vocabulary exercises in the learning

materials. With this approach, it is hoped that English learning will not only improve students' language skills but also prepare them for real-life communication situations in a professional work environment.

CONCLUSION

The study indicates that accounting students in *SMK Swasta Yapim Simpang Kawat* prioritize English proficiency in their future careers, with the ability to speak being particularly valuable for various job functions, including dealing with clients, software applications, and financial reporting. Yet there is a significant difference between what students hope to achieve and what they currently know, as many of them believe that speaking poses 'the greatest difficulty for them' due to their lack of confidence in speaking or the fact that most people are not confident in using the same or similar vocabulary. Even though there is this difficulty, students are enthusiastic about education and express a keen interest in experiential learning methods that can be applied to real-life situations, such as financial presentations and meeting exercises. The findings indicate that ESP training for accounting students is essential to bridge the gap between their present challenges and future goals by providing relevant and interactive learning opportunities emphasizing active communication skills.

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