



Student's Views of the Accounting English in a Public Higher Education Institution

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Abstract. The article aims to uncover students' perceptions of currently teaching and learning in the Accounting English in a public university. The findings of the study are that from the finding, it shows that the majority of participants enrolling and studying in the Account various reasons why they attending the Accounting department in this university due to the good profile, easier to gain access to the job, and availability of resources to support their studies. The majority of the students believe that Accounting English is one of the key subjects that can help them for future opportunities locally, nationally, and globally. The implication of this study is that the more interesting and vary teaching methods and materials, the better motivation and enthusiasm of students studying in the Accounting department.

Keywords: Students' Views, Accounting English, Higher Education.

INTRODUCTION

Accounting English is one of the compulsory subjects taught across all university students either in the freshmen or sophomore period of their students. Research has been in the area of accounting and literacy in many parts of the world, such as value of financial literacy among university students (Michaud, 2017), the importance of accounting and financial literacy for graduates (Lusardi, 2018), and the importance of gaining global literacy skills in accounting and finance (Sjam, 2015).

In Indonesia, research into the area of the Accounting English has been developed a fair bit. Abduh and Dunakhir (2020) have investigated the challenges of learning English for Accounting in a university context. This study uncovers some of the practical and linguistics challenges in learning Accounting English. This study becomes very important as a resourceful information for the current article.

The learning of Accounting English has become little attention for many researchers especially for ESP researchers in the field of the Accounting English. Consequently, there is less information of the research and publication of the Accounting English both nationally and globally. To respond this knowledge gap, this article addresses the students' perceptions of current teaching and learning in the Accounting English in a

public university. The significance of the study is that this study can contribute to the development of understanding of the teaching and learning of the Accounting English in a public university.

RESEARCH METHOD

This study follows the survey research design (Creswell, 2012). This survey research design is appropriate for a large number of participants in a one setting. The total number of participants who fill this survey is 109 students. The data is collected via a google survey document so that it is accessible for all students in the Accounting department in a public university. The survey questionnaire consists of three parts: introduction, main questions, and concluding questions and comments. This survey takes about 5-10 minutes to fill with a total of 15 questions. To ensure the reliability of the survey questions, all survey items have been pre-tested to other university accounting students. This pre-tested items ensure the credibility of the content of the survey (Gall, Gall, & Borg, 2007).

FINDINGS AND DISCUSSION

The findings of the study show that the majority of the participants in this study from the total of 109 students come from female participants as is shown in Figure 1 below.

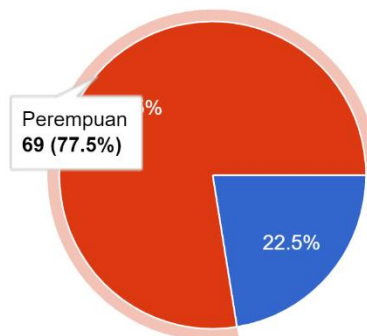


Figure 1: Participants of the study

This indicates that the majority of students in the Accounting department especially the freshmen and sophomore are women. One of the possible reasons is that the accounting department requires a careful and systemic style of thinking and behavior so that they perform a very professional accountant when they graduate later on. Interestingly, the background of the students in the Accounting department varies coming from different parts of Indonesia. They come from different cultural and ethnic backgrounds that show the diversity of students' body and population. This means that

the Accounting department has become one of the favorite department in a public university especially in the eastern part of Indonesia. The other important feature from the students' participants is that there is strong enthusiasm and motivation of students from eastern Indonesian to enroll in this study program due to the possibility of earning and gaining reputable public and private opportunities after graduation. A recent survey shows that graduated students from the Accounting department have plenty of opportunities to contribute to society through different kinds of works and community participation both voluntarily and compulsory as part of their commitment to the community. The high percentage of female enrollment in this department can come from different types of secondary education.

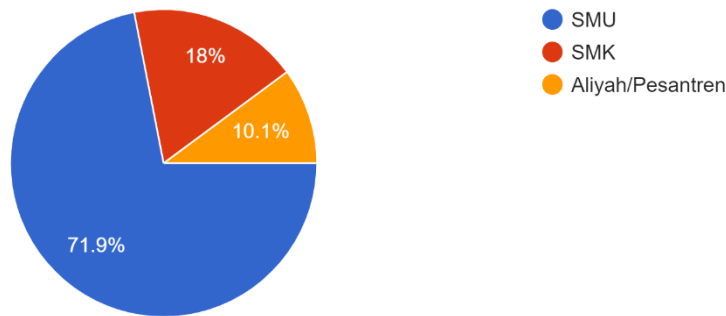


Figure 2: High school background of students

Figure 2 shows the educational background of students in the Accounting department especially in the academic year of 2019/2020. It is generally known that most students studying in the Accounting department comes from public high schools, followed by vocational high schools and Islamic public schools. One of the most interesting features is that the public high school graduates enrolling and studying in the Accounting department come equally from the city and rural areas. This condition rejects the claim that students of the Accounting department in this public university come from rural areas than city dwellers.

Students 'perceptions of the current teaching and learning in the accounting department especially in the English subject depicted in Figure 3 below, they believe that English as one of the key subject determines their successful career after graduation.

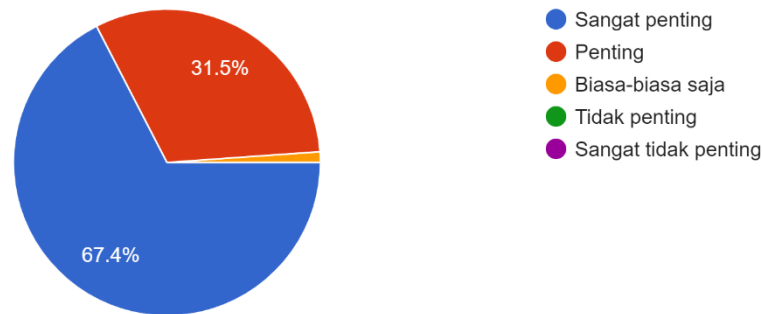


Figure 3: Students perception of the Accounting English

There are many reasons why English becomes one of the notable and favorite subjects for students. Firstly, through Accounting English, students can learn different terminology and its application in a real global context. The application of accounting terms in global milieu can help improve their understanding and perceptions of the globalization of the Accounting application across the world. Secondly, students can predict and choose what to learn that suit their need for their future career, as English is one of the influential factors in gaining good and professional job upon their graduation. Thirdly, the opportunities to work in transnational companies and public sectors require the mastery of English as a compulsory requirement before interview tests.

From the findings, the reasons of students studying in the Accounting department can help them gain the level of financial literacy that is useful in many parts of the world (Michaud, 2017). The acquisition of financial literacy can help change the world market, financial market and labor (Lusardi, 2018). More importantly, by understanding Accounting English, they can follow the updates of international economic information around the globe (Sjam, 2015) so that they can gain global financial literacy skills.

CONCLUSION

From the finding, it shows that the majority of participants enrolling and studying in the Accounting department of a public university is female students. These students generally come from public secondary schools, vocational schools, and Islamic boarding schools. There are various reasons why they attending the Accounting department in this university due to the good profile, easier to gain access to the job, and availability of resources to support their studies. The majority of the students believe that Accounting English is one of the key subjects that can help them for future opportunities locally, nationally, and globally.



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