

(Research Article)

The Influence of Accounting English Vocabulary Mastery and Accounting Concept Comprehension on Students' Ability in Preparing Financial Statements in English

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Abstract: Challenges faced by accounting students in producing accurate financial statements aligned with international standards, notably due to limited English proficiency. Therefore, this study examines the influence of accounting English vocabulary mastery and accounting concept comprehension on students ability in preparing financial statements in English. This study employed a quantitative method with a survey approach and multiple linear regression analysis. The research subjects are 81 accounting department students at Politeknik Negeri Banjarmasin taken with purposive sampling. Data was collected using a questionnaire and a performance task to measure vocabulary mastery, conceptual understanding, and the ability to prepare financial statements. The findings show that accounting English vocabulary mastery has a significant positive effect on students' ability to prepare financial statements in English, while comprehension of accounting concepts does not show a significant individual effect. The adjusted R-squared value of 0.627 indicates that both variables together explain 62.7% of the variance in students' ability. These findings emphasize that technical vocabulary mastery is a dominant factor enabling students to apply conceptual knowledge effectively in English-based financial reporting. It also highlights the importance of English for Specific Purposes (ESP) strategies in accounting education and suggests integrating vocabulary-focused learning methods to enhance students' readiness for global accounting practices.

Keywords: Accounting Concepts; English Vocabulary; English Skills; Financial Statements; Student Ability.

1. Introduction

English proficiency, particularly in technical contexts, is essential for accounting professionals in the global business environment. Financial statements, which are how a corporation tells stakeholders about its finances, frequently employ English terminology, especially as the International Financial Reporting Standards (IFRS). Despite its importance, many accounting students lack adequate English skills to correctly interpret and apply accounting terms, leading to potential misinterpretation of financial information.

Previous studies have examined the role of English proficiency within the realm of accounting. These studies have correlated overall English proficiency with students' capacity to comprehend accounting principles and generate financial accounts. For example, research reveals that how well accounting students speak English affects how well they learn accounting. Likewise, a study conducted by indicated that high English proficiency can mitigate errors in the production of financial statements. However, most of these studies focus on general English proficiency, without a thorough examination of the influence of accounting English vocabulary mastery and accounting concept comprehension on students' ability to prepare financial statements in English.

To address this gap, this study investigates the link between mastery of English accounting vocabulary and students' ability to prepare financial statements, a highly important practical skill in the accounting profession. The study does not only measure theoretical English proficiency but also explores its impact on students' practical skills, particularly in the context

Received: October 02, 2025

Revised: October 20, 2025

Accepted: November 03, 2025

Online Available: November 06, 2025

Curr. Ver.: November 06, 2025



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of financial statements. In addition, this study supports one of the priority research areas at Politeknik Negeri Banjarmasin for 2021–2025 under the theme of Social, Humanities, and Education Studies in supporting the creative economy, particularly Education Studies in the Creative Economy. It focuses on education, specifically English-based accounting education, which is highly relevant in the context of developing students' skills to face global challenges, including in the rapidly growing creative economy sector. The creative economy includes various sectors such as technology-based creative industries, arts, design, and related fields that require skilled workers with strong English proficiency, particularly in accounting, which has become an international language , .

The aspects of novelty in this study include the examination of how mastery of English accounting vocabulary influences students' understanding of accounting concepts explained in English. Complex accounting concepts often use specific and technical terminology, requiring a deep understanding to accurately translate and apply them in financial statements. This study introduces innovation in two main areas: first, by presenting an in-depth analysis of English vocabulary mastery related to accounting, focusing not only on general English but also on technical vocabulary specifically used in financial statements and international standards. Second, this study explores the direct relationship between mastery of English accounting vocabulary and students' practical ability to prepare financial statements, bridging theory and practice in accounting education. Therefore, this study is expected to contribute to improving the quality of English-based accounting education, which is crucial to support the creative economy in Indonesia, especially in enhancing the global competitiveness of Politeknik Negeri Banjarmasin graduates.

The objective of this research is to determine the extent of the influence of accounting English vocabulary mastery and understanding of accounting concepts on students' ability to prepare financial statements in English. There are two research problems in this study: (1) Is there a significant influence of accounting English vocabulary mastery on students' ability to prepare financial statements in English? (2) Is there a significant influence of understanding accounting concepts on students' ability to prepare financial statements in English?.

2. Literature Review

Accurate financial reporting and adherence to standards such as US GAAP (United States Generally Accepted Accounting Principles) and IFRS are made possible by this , . When writing financial accounts in English, for example, students who grasp these concepts are better equipped to apply their knowledge in the real world. This combination of technical and linguistic abilities ensures that financial reports are accurate and helpful.

Since the majority of international standards and reports are written in English, being able to write financial statements in the language is becoming increasingly crucial in today's globalized business environment , . In order to meet this need, the ESP method of teaching English in accounting classes ensures that students are prepared to compete in a global economy by teaching them both theoretical ideas and useful reporting skills , , .

Nonetheless, most previous studies have focused on general English proficiency rather than specifically examining the impact of accounting English vocabulary mastery and conceptual understanding in the preparation of financial statements in English. This results in a deficiency in comprehending the impact of these two factors on students' practical capacity to generate precise and internationally standardized reports. This study seeks to examine the impact of proficiency in accounting English vocabulary and comprehension of accounting concepts on students' capacity to prepare financial statements in English, offering a more focused perspective within accounting education.

3. Method

The research method used is a quantitative method with a survey approach and regression analysis. The quantitative method is used to measure and analyze numerical data, as well as to identify relationships between variables [Click or tap here to enter text.](#). The independent variables in this study are vocabulary mastery and conceptual understanding. This can be measured through an English vocabulary test related to accounting terms. A questionnaire was designed to measure the extent to which students master accounting vocabulary in English and students' knowledge of basic accounting concepts such as asset measurement, liabilities, equity, and others, as well as their application in financial statements, was used to collect

data. Meanwhile, the dependent variable is the ability to prepare financial statements. This variable can be measured by assigning students to prepare financial statements in English, then evaluating the quality of these reports based on specific criteria such as language accuracy, use of accounting terms, compliance with international accounting standards, and accuracy of financial information.

The population in this study consists of all accounting students at Politeknik Negeri Banjarmasin who have taken the English-language accounting course, totaling 81 students (3 classes). The sample was taken using purposive sampling or stratified random sampling, considering criteria such as students being in semesters that have completed basic accounting and English for accounting courses. The instrument is a questionnaire to measure accounting English vocabulary mastery and understanding of accounting concepts. The researcher will design a Likert-scale questionnaire (1–5) to measure how well students master this vocabulary and these concepts. The use of quantitative data allows for more objective results and generalizability to a larger population. The researchers used multiple linear regression analysis in this study. This analysis allows researchers to examine the relationship between several independent variables (accounting English vocabulary mastery and understanding of accounting concepts) and one dependent variable (ability to prepare financial statements). Multiple linear regression provides clear insights into the magnitude of the influence of each independent variable on the dependent variable.

After data collection, hypothesis testing will be conducted using multiple linear regression to measure the extent to which each independent variable (accounting English vocabulary mastery and understanding of accounting concepts) significantly influences the dependent variable (ability to prepare financial statements). Some hypotheses that can be tested include: Hypothesis 1: Accounting English vocabulary mastery has a positive effect on students' ability to prepare financial statements in English. Hypothesis 2: Understanding of accounting concepts has a positive effect on students' ability to prepare financial statements in English.

4. Results and Discussion

The results of the instrument validity test for variable X1, which is the mastery of English accounting vocabulary, can be seen in Table 1, variable X2 in Table 2, and variable Y in Table 3.

Table 1. Results of Instrument Validity Test for X1 (Mastery of English Accounting Vocabulary).

		Correlations										
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	T.X1
X1.1	Pearson Correlation	1	.592**	.689**	.669**	.333**	.405**	.509**	.410**	.520**	.305**	.746**
	Sig. (2-tailed)		<.001	<.001	<.001	.002	<.001	<.001	<.001	<.001	.006	<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.2	Pearson Correlation	.582**	1	.522**	.486**	.343**	.419**	.397**	.326**	.422**	.327**	.664**
	Sig. (2-tailed)	<.001		<.001	<.001	.002	<.001	<.001	.003	<.001	.003	<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.3	Pearson Correlation	.680**	.522**	1	.775**	.299**	.460**	.604**	.624**	.631**	.496**	.847**
	Sig. (2-tailed)	<.001	<.001		<.001	.007	<.001	<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.4	Pearson Correlation	.669**	.486**	.775**	1	.288**	.482**	.587**	.523**	.694**	.553**	.844**
	Sig. (2-tailed)	<.001	<.001	<.001		.009	<.001	<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.5	Pearson Correlation	.333**	.343**	.299**	.288**	1	.388**	.170	.382**	.313**	.169	.504**
	Sig. (2-tailed)	.002	.002	.007	.009		<.001	.129	<.001	.004	.131	<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.6	Pearson Correlation	.405**	.419**	.460**	.482**	.388**	1	.525**	.502**	.396**	.449**	.686**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001		<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.7	Pearson Correlation	.509**	.397**	.604**	.587**	.170	.525**	1	.490**	.568**	.499**	.746**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	.129	<.001		<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.8	Pearson Correlation	.410**	.326**	.624**	.523**	.387**	.502**	.490**	1	.570**	.370**	.720**
	Sig. (2-tailed)	<.001	.003	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.9	Pearson Correlation	.520**	.422**	.631**	.694**	.313**	.396**	.568**	.570**	1	.574**	.793**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	.004	<.001	<.001	<.001	<.001		<.001
	N	81	81	81	81	81	81	81	81	81	81	81
X1.10	Pearson Correlation	.305**	.327**	.496**	.553**	.169	.449**	.499**	.370**	.574**	1	.664**
	Sig. (2-tailed)	.006	.003	<.001	<.001	.131	<.001	<.001	<.001	<.001	<.001	
	N	81	81	81	81	81	81	81	81	81	81	81
T.X1	Pearson Correlation	.746**	.664**	.847**	.844**	.504**	.686**	.746**	.720**	.793**	.664**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
	N	81	81	81	81	81	81	81	81	81	81	81

** Correlation is significant at the 0.01 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

Note: The ** sign indicates that the statements in the research instrument for variable X1 are valid (at a significance level of 0.01).

Table 2. Results of Instrument Validity Test for X2 (Understanding of Accounting Concepts).

		Correlations									
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10
X2.1	Pearson Correlation	1	.643**	.531**	.341**	.429**	.401**	.522**	.422**	.450**	.441**
	Sig. (2-tailed)		<.001	<.001	.002	<.001	<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
X2.2	Pearson Correlation	.643**	1	.538**	.312**	.243**	.286**	.449**	.393**	.500**	.517**
	Sig. (2-tailed)	<.001		<.001	.005	.029	.019	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
X2.3	Pearson Correlation	.531**	.538**	1	.584**	.578**	.582**	.478**	.242**	.357**	.474**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	<.001	<.001	.030	.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
X2.4	Pearson Correlation	.341**	.312**	.584**	1	.530**	.559**	.421**	.312**	.323**	.295**
	Sig. (2-tailed)	.002	.005	<.001		<.001	<.001	<.001	.005	.003	.007
	N	81	81	81	81	81	81	81	81	81	81
X2.5	Pearson Correlation	.429**	.243**	.578**	.530**	1	.701**	.577**	.315**	.095	.370**
	Sig. (2-tailed)	<.001	.029	<.001	<.001		<.001	<.001	.004	.400	<.001
	N	81	81	81	81	81	81	81	81	81	81
X2.6	Pearson Correlation	.401**	.286**	.582**	.559**	.701**	1	.587**	.393**	.357**	.565**
	Sig. (2-tailed)	<.001	.010	<.001	<.001	<.001		<.001	<.001	.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
X2.7	Pearson Correlation	.522**	.449**	.478**	.421**	.577**	.587**	1	.690**	.290**	.617**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001		<.001	.009	<.001
	N	81	81	81	81	81	81	81	81	81	81
X2.8	Pearson Correlation	.422**	.393**	.242**	.312**	.315**	.393**	.690**	1	.372**	.478**
	Sig. (2-tailed)	<.001	<.001	.030	.005	.004	<.001	<.001		<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
X2.9	Pearson Correlation	.450**	.500**	.357**	.323**	.095	.357**	.290**	.372**	1	.440**
	Sig. (2-tailed)	<.001	<.001	.001	.003	.400	.001	.009	<.001		<.001
	N	81	81	81	81	81	81	81	81	81	81
X2.10	Pearson Correlation	.441**	.517**	.474**	.295**	.370**	.565**	.617**	.478**	.440**	1
	Sig. (2-tailed)	<.001	<.001	<.001	.007	<.001	<.001	<.001	<.001	<.001	
	N	81	81	81	81	81	81	81	81	81	81
T.X2	Pearson Correlation	.729**	.899**	.765**	.673**	.683**	.787**	.792**	.849**	.599**	.727**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
	N	81	81	81	81	81	81	81	81	81	81

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Note: The ** sign indicates that the statements in the research instrument for variable X2 are valid (at significance levels of 0.01 and 0.05).

Table 3. Results of Instrument Validity Test for Y (Students' Ability in Preparing Financial Statements in English).

		Correlations									
		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10
Y.1	Pearson Correlation	1	.623**	.590**	.434**	.628**	.539**	.478**	.495**	.526**	.519**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.2	Pearson Correlation	.623**	1	.683**	.422**	.623**	.519**	.574**	.616**	.584**	.503**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.3	Pearson Correlation	.590**	.683**	1	.486**	.657**	.531**	.709**	.625**	.612**	.613**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.4	Pearson Correlation	.434**	.422**	.486**	1	.415**	.390**	.481**	.522**	.341**	.372**
	Sig. (2-tailed)	<.001	<.001	<.001		<.001	<.001	<.001	<.001	.002	<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.5	Pearson Correlation	.628**	.623**	.657**	.415**	1	.791**	.681**	.592**	.610**	.670**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001		<.001	<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.6	Pearson Correlation	.539**	.519**	.531**	.390**	.791**	1	.627**	.592**	.585**	.743**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001		<.001	<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.7	Pearson Correlation	.478**	.574**	.709**	.481**	.681**	.627**	1	.626**	.721**	.710**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001		<.001	<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.8	Pearson Correlation	.495**	.616**	.625**	.522**	.592**	.592**	.626**	1	.594**	.581**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001		<.001	<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.9	Pearson Correlation	.526**	.584**	.612**	.341**	.610**	.585**	.721**	.594**	1	.729**
	Sig. (2-tailed)	<.001	<.001	<.001	.002	<.001	<.001	<.001	<.001		<.001
	N	81	81	81	81	81	81	81	81	81	81
Y.10	Pearson Correlation	.519**	.503**	.613**	.372**	.670**	.743**	.710**	.581**	.729**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
	N	81	81	81	81	81	81	81	81	81	81
T.Y	Pearson Correlation	.734**	.778**	.826**	.621**	.846**	.803**	.842**	.789**	.804**	.823**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
	N	81	81	81	81	81	81	81	81	81	81

**. Correlation is significant at the 0.01 level (2-tailed).

Note: The ** sign indicates that the statements in the research instrument for variable Y are valid (at a significance level of 0.01).

Instrument Reliability Test

An instrument is considered reliable if the Cronbach's Alpha value is > 0.60 (Creswell & Creswell, 2018). The reliability test result for variable X1 (Mastery of English Accounting Vocabulary) is 0.897.

Reliability Statistics	
Cronbach's Alpha	N of Items
.897	10

Figure 1. Results of Reliability Test.

Variable X2 (Understanding of Accounting Concepts)

Reliability Statistics	
Cronbach's Alpha	N of Items
.888	10

Figure 3. Results of Variable X2 Test.

Variable Y (Students' Ability in Preparing Financial Statements in English)

Reliability Statistics	
Cronbach's Alpha	N of Items
.931	10

Figure 3. Results of Variable Y Test.

The measurement instruments for the variables mastery of English accounting vocabulary (X1), understanding of accounting concepts (X2), and ability to prepare financial statements (Y) are declared valid at a significance level of 0.01 and reliable with a Cronbach's Alpha value > 0.60 . This indicates that the measurement tools used can be trusted to measure the research variables.

The next stage is multiple linear regression testing, which consists of:

Classical Assumption Tests

Table 4. Classical Assumption Test.

Assumption Test	Passes when:
Normality Test	Data is normally distributed.
Multicollinearity Test	No multicollinearity
Heteroskedasticity Test	No heteroskedasticity

Normality Test

Table 5. Results of Normality Test.

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		81
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.28665257
Most Extreme Differences	Absolute	.068
	Positive	.068
	Negative	-.066
Test Statistic		.068
Asymp. Sig. (2-tailed) ^c		.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.	.459
	99% Confidence Interval	Lower Bound .446
		Upper Bound .472

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Based on the Kolmogorov-Smirnov normality test, a significance value of 0.20 was obtained, which is greater than 0.05, so it can be concluded that the data is normally distributed.

Multicollinearity Test

The multicollinearity test aims to determine whether the regression model has correlation among the independent variables. If the tolerance value is below 0.10 or the VIF is above 10, then multicollinearity occurs.

Table 6. Results of Multicollinearity Test.

Coefficients ^a						
Model	Unstandardized Coefficients			t	Sig.	Collinearity Statistics
	B	Std. Error	Beta			Tolerance VIF
1	(Constant)	-,155	3,214	-,048	,962	
	T.X1	,711	,104	,674	<,001	,479 2,087
	T.X2	,205	,126	,160	,109	,479 2,087

a. Dependent Variable: T.Y

Based on the data, the tolerance values are above 0.1 and the VIF values are below 10, so it can be concluded that there is no multicollinearity.

Heteroskedasticity Test

The heteroskedasticity test is used to determine whether there is an inequality of variance in the residuals for all observations in the regression model. If the Sig value is greater than 0.05, then heteroskedasticity does not occur.

Table 7. Results of Heteroskedasticity Test.

Coefficients ^a						
Model	Unstandardized Coefficients			t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	,402	1,879	,214	,831	
	T.X1	,119	,061	,312	,963	,053
	T.X2	-,056	,074	-,120	,754	,453

a. Dependent Variable: ABSRES

Based on the data, the significance values for variables X1 and X2 are greater than 0.05. Therefore, it can be concluded that heteroskedasticity does not occur. This indicates that the regression model meets the classical assumptions.

Hypothesis Testing

Table 8. F-Test Results (Simultaneous).

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1509,710	2	754,855	68,133	<,001 ^b
	Residual	864,167	78	11,079		
	Total	2373,877	80			

a. Dependent Variable: T.Y

b. Predictors: (Constant), T.X2, T.X1

Based on Table 7, both independent variables together have a significant effect on Y (Sig value is less than 0.05). Mastery of English accounting vocabulary and understanding of accounting concepts simultaneously affect students' ability to prepare financial statements in English.

Table 9. t-Test Results (Partial).

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,155	3,214	-,048	,962		
	T.X1	,711	,104	,674	6,830	<,001	,479
	T.X2	,205	,126	,160	1,622	,109	,479

a. Dependent Variable: T.Y

If the Sig value is less than 0.05, then the hypothesis is accepted (variable X affects variable Y). Based on the coefficient data above, it can be concluded that variable X1 has a significant effect and variable X2 has no significant effect. The partial t-test indicates that X1 (mastery of English accounting vocabulary) has a significant effect on the ability to prepare financial statements, while X2 (understanding of accounting concepts) does not have a significant effect individually. This finding emphasizes that mastery of technical vocabulary in English is a dominant factor in preparing financial statements according to international standards.

Coefficient of Determination

Table 10. Coefficient of Determination.

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,797 ^a	,636	,627	3,329

a. Predictors: (Constant), T.X2, T.X1

b. Dependent Variable: T.Y

The adjusted R-squared value is 0.627, which means that variables X1 and X2 affect variable Y by 62.7%. The remaining 37.3% is influenced by other variables. The results of this study for the first research question show that the variable mastery of English accounting vocabulary (X1) significantly affects students' ability to prepare financial statements in English. This finding is in line with the theory of English for Specific Purposes (ESP), which emphasizes the importance of mastering technical vocabulary to support understanding and skills in specific fields.

In the accounting context, mastery of technical vocabulary is crucial because terms such as assets, liabilities, equity, and revenue are not just words but represent complex accounting concepts. Research by also supports this study's results, finding that students who master accounting terminology in English perform better on accounting tasks. Thus, previous studies strengthen the argument that limited vocabulary mastery is one of the main obstacles in preparing financial statements in accordance with international standards (IFRS), which predominantly use English.

Moreover, in the field of accounting software, studies have also found a significant positive effect between mastery of basic accounting and English vocabulary on learning outcomes in accounting software courses. Improving English language proficiency offers various benefits for accounting students, such as literacy skills, communication skills, and the ability to understand terminology in the accounting field.

Therefore, support from vocational high schools and vocational colleges that provide accounting education is very necessary. This support includes facilities such as appropriate learning strategies and learning resources needed by students. Reference states that learning focused on financial statement material with each meeting discussing case solutions in English can improve students' English skills in accounting lessons.

Furthermore, the results of this study for the second research question show that understanding accounting concepts (X2) does not significantly affect the ability to prepare financial statements in English. This finding is interesting, considering that accounting theory emphasizes that understanding concepts is the basis for preparing accurate reports. This lack of significance can be explained by the phenomenon that even though students understand ac-

counting concepts theoretically, limited mastery of English vocabulary remains the main barrier in expressing that understanding in English report formats (3.24). This is also consistent with the findings of which showed that low English proficiency can hinder the application of conceptual understanding in international academic tasks. In reality, some students still experience difficulties in mastering English, partly due to a lack of motivation to learn English and limited access to English vocabulary resources in the field of accounting. Thus, this study implies that language skills (especially technical vocabulary) are the gateway skill that determines the extent to which conceptual understanding can be implemented in preparing financial statements in English.

6. Conclusion

All in all, this research shows that knowing accounting English vocabulary well has a big effect on students' ability to write financial statements in English. However, knowing accounting concepts by itself does not make a great difference. These findings align with the English for Specific Purposes (ESP) framework, which emphasises the significance of technical language in applying theoretical knowledge within professional contexts. The corrected R-squared value of 0.627 also demonstrates that vocabulary mastery and conceptual understanding together account for 62.7% of the variations in how well children fare. This suggests that language skills, particularly in technical terms, helps students' ability to effectively convey their accounting knowledge in English-based reporting formats. There are two takeaway points: the first is English learning in classroom must focus on specific terms for accounting courses and the second is lecturers must involve case-based reporting in English to help students improve their students' language and professional skills.

Authors' Contribution: Validation and manuscript writing: Rizky Amelia; Conceptualization and data analysis: Putriana Salman; Review and editing: Nadia Puteri Utami.

Funding: This research study is funded by Politeknik Negeri Banjarmasin.

Data Availability Statement: The data that support the findings of this study are available from the corresponding author upon reasonable request.

Acknowledgements: The authors would like to thank Politeknik Negeri Banjarmasin and all people involved in this research study.

Conflict of Interest: The authors declare that there is no conflict of interest.

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