

## CHALLENGES OF LEARNING ENGLISH FOR ACADEMIC AND BUSINESS PURPOSES (EABP) FOR NON-NATIVE ACCOUNTING STUDENTS

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**Abstract.** *This article investigates the difficulties encountered by non-native English-speaking students when learning English for Academic and Business Purposes (EABP) in the accounting field. It looks into language barriers, subject-specific vocabulary, cultural differences, and the need for integrated teaching methods.*

**Keywords:** *EABP, non-native students, accounting, business English, academic English, language challenges.*

**Аннотация.** *В статье рассматриваются проблемы, с которыми сталкиваются студенты, не являющиеся носителями английского языка, при изучении английского для академических и деловых целей (EABP) в области бухгалтерского учета. Анализируются языковые барьеры, специализированная лексика, культурные различия и необходимость интегративного подхода к обучению.*

**Ключевые слова:** *EABP, студенты-иностранцы, бухгалтерский учет, деловой английский, академический английский, языковые трудности*

**Annotatsiya.** *Ushbu maqolada buxgalteriya sohasida ingliz tilini ona tili bo‘lmagan talabalar uchun akademik va biznes maqsadlarida (EABP) o‘rganishdagi muammolar tahlil qilinadi. Til to‘siqlari, soha terminologiyasi, madaniy tafovutlar va integratsiyalashgan o‘qitish yondashuvlari muhokama qilinadi.*

**Kalit so‘zlar:** *EABP, chet ellik talabalar, buxgalteriya, biznes ingliz tili, akademik ingliz tili, til muammolari*

English for Academic and Business Purposes (EABP) has become crucial for students aiming to work in accounting, corporate management, and international finance in today's globalized society. Non-native students sometimes find it difficult to keep up with the language and academic demands of their courses, particularly in accounting—an subject that combines technical jargon, numerical data, and professional communication—while native English speakers gain from natural exposure.

Students enrolled in English-language accounting programs must be able to articulate accounting concepts orally, in written reports, and in business correspondence. A variety of abilities must be mastered by non-native speakers, ranging from comprehending academic

texts and lectures to creating financial papers and audit reports. These activities, which constitute the foundation of EABP, demand high levels of competency in both academic English (for learning) and business English (for usage in the workplace).

Learning English for academic and business purposes presents a number of difficulties for non-native accounting students. These difficulties fall into the following general categories:

### **Language Barriers**

The overall language barrier is one of the biggest challenges. The intricate academic and corporate jargon that accounting students must learn is sometimes difficult for non-native pupils to understand. Many of the terms used in the subject of accounting may not have exact equivalents in the native tongues of certain pupils. Words like "capitalization," "equity," "liabilities," and "depreciation" might be confusing to students who don't speak English well. Additionally, students may find it challenging to effectively convey complicated accounting ideas due to the significant differences in grammatical patterns between English and other languages.

### **Technical Accounting Vocabulary**

Students need to learn accounting-specific terms in addition to standard business English. This involves being able to comprehend and use terminology related to financial statements, accounting procedures, and concepts. For instance, words like "income statement," "balance sheet," and "cash flow" need for exact language usage and comprehension. For non-native pupils, these words become more difficult, particularly if they don't have enough vocabulary in both their original tongue and English.

### **Academic Writing Difficulties**

Academic writing is another significant area of difficulty. Students are sometimes required to write reports and analyses in a formal academic style as part of their accounting writing assignments. Sentence structure, consistency, and academic tone might be difficult for non-native students to grasp. Writing research papers and reports in English requires not just grammatical accuracy but also the capacity to communicate financial data succinctly and simply. Many students may generate work that is unclear or involves mistakes in accounting language if they are not given the right direction, which might result in low ratings.

### **Oral Communication challenges**

Another crucial area where non-native accounting students struggle is oral communication. Students must successfully convey their grasp of accounting topics in group projects, presentations, and customer contacts. This might be a difficult challenge for kids who don't speak English well. Presenting financial reports or explaining intricate

accounting concepts to classmates, teachers, or even prospective employers might be challenging for them.

Integrating EABP (English for Academic and Business Purposes) into the accounting curriculum is crucial for bridging the gap between language abilities and professional competencies. EABP tackles a wide variety of issues faced by non-native accounting students by emphasizing both academic and business components of the English language. Here, we investigate how EABP tactics may be effectively used to overcome language obstacles, develop communication skills, and create a better knowledge of accounting principles. The major purpose of adding EABP into accounting education is to help students enhance their communication abilities. Accounting students must often convey complicated financial data in writing and speech, therefore high fluency in both academic English (for analyzing and writing about data) and business English (for presenting and discussing conclusions) is required. EABP guarantees that students not only understand accounting principles, but also can explain them clearly and effectively in both written and spoken modes.

**Written communication:** Students need to compose reports, essays, and research papers in English, accurately using technical accounting terminology. Teaching students how to structure reports, cite sources, and use formal academic language is a key part of EABP.

**Oral communication:** In professional settings, accountants need to explain complex financial information to clients, colleagues, and stakeholders. Role-play exercises, presentations, and debates on financial issues help students practice explaining accounting principles and decisions in clear, professional English.

Through EABP activities, students gain confidence in communicating financial information, which is crucial for future success in their careers.

Learning technical accounting vocabulary in English might be difficult for non-native students. Students who lack a solid command of accounting terminology risk misinterpreting essential concepts or miscommunicating their views in reports and presentations.

EABP plays an essential role in addressing this challenge by:

Introducing specialized accounting words and ideas in a contextualized way. Instead of just memorizing phrases like "assets," "liabilities," or "revenue," students engage in exercises that require them to use these terminology in real-world circumstances, such as analyzing a company's balance sheet or creating a financial report.

**Building a complete vocabulary list:** Teachers can provide students tailored assignments

that cover accounting terms. Flashcards, matching activities, and quizzes can assist teach proper usage of these phrases.

**Contextualizing vocabulary use:** In addition to learning individual terms, students should practice using them in context. Students, for example, may be assigned to produce an essay or case study that uses the accounting jargon they've learnt to illustrate a financial problem in depth. This ensures that students can utilize terminology correctly and naturally in academic and business settings.

By incorporating vocabulary development into the curriculum on a constant basis, students obtain the language tools they need to flourish in both their academic courses and future accounting employment.

### **Integrating EABP with Accounting Curriculum**

The genuine usefulness of EABP stems from its incorporation into the existing accounting curriculum. Rather than considering English language training as a distinct topic, it should be integrated into the courses that non-native accounting students already take. This helps students realize the practical value of studying English in their field of study and provides ongoing exposure to academic and business English in real-world settings.

EABP can be integrated into the accounting curriculum in the following :

*Accounting tasks:* Instructors might create assignments that require students to prepare financial reports, analyze balance sheets, or calculate financial ratios entirely in English. This allows students to improve their language and accounting abilities concurrently.

*Case study analysis:* Case studies are a great way to combine language instruction with subject-specific knowledge. Students improve their critical thinking and language abilities by analyzing real-world business challenges and providing solutions in English. They may use theoretical accounting principles to real-world problems while also learning how to communicate themselves professionally in English.

*Lectures and discussions:* Teachers can deliver lectures in English and facilitate conversations about accounting issues. This allows students to practice listening comprehension and spoken communication in the context of accounting while also reinforcing important terminology and ideas.

Incorporating EABP within the core curriculum ensures that students are not only learning accounting principles but also becoming proficient in using the language that is essential for their future careers.

### **Improving Academic Writing and Research Skills**

Academic writing in accounting involves more than just technical knowledge; it also necessitates the ability to write in a structured, formal, and understandable manner. Non-

native accounting students frequently have difficulties while writing essays, research papers, or financial reports in English. These issues can be handled with specialized EABP strategies:

*Focused writing workshops:* Teachers might arrange writing workshops in which students practice on writing styles, structure, and language use for academic accounting projects. For example, students may practice producing an executive summary or a budget analysis report. These tasks demand students to communicate complicated material in a straightforward and understandable manner.

*Peer review and feedback:* Students might be invited to assess one other's work and provide criticism on language use, structure, or clarity. This not only helps students improve their own writing, but it also motivates them to observe others' writing styles and learn from their peers.

Through a combination of writing exercises and feedback, students can gradually develop the skills necessary to produce clear, accurate. .

Non-native accounting students have many and intricate difficulties when learning English for Academic and Business Purposes (EABP). English language competency has become essential for academic and professional success as global economic integration grows, especially in specialized sectors like accounting. But learning academic and commercial English, especially in a technical field like accounting, poses special challenges for non-native speakers. EABP is an important tool for assisting non-native accounting students overcome linguistic and cultural hurdles that may impede their progress in both academic and professional contexts. By incorporating EABP into the accounting curriculum, instructors can ensure that students are not only skilled in accounting principles but also have the language skills required to interact effectively in the global corporate environment. The end result is a generation of highly proficient accounting professionals that are prepared to succeed in various, worldwide workplaces and contribute to the progress of the global economy.

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