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ENHANCING ORAL ENGLISH PROFICIENCY OF ACCOUNTING STUDENTS FOR PROFESSIONAL COMMUNICATION

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Abstract: This article examines the major difficulties involved in developing the professional skills of accounting students, with particular attention to oral English communication competence. Modern accounting professionals are expected to possess not only technical and theoretical knowledge but also the ability to analyze financial information, solve professional problems, make informed decisions, and communicate effectively with different stakeholders. The article identifies several challenges that contribute to the underdevelopment of accounting students’ spoken English, including the complexity of specialized accounting terminology, limited opportunities for structured oral practice, anxiety associated with discussing financial content in a second language, and the insufficient alignment of conventional English language instruction with the communicative requirements of the accounting profession.

Keywords: accounting students, professional skills, spoken English, communicative competence, accounting terminology, ESP, professional communication, role-play.

Аннотация: В статье рассматриваются основные трудности развития профессиональных навыков студентов, обучающихся по специальности «Бухгалтерский учет», с особым вниманием к развитию навыков устной коммуникации на английском языке. Современная профессиональная деятельность бухгалтера требует не только технических и теоретических знаний, но и способности анализировать финансовую информацию, решать профессиональные задачи, принимать обоснованные решения и эффективно взаимодействовать с различными участниками деловой коммуникации. В статье анализируются такие проблемы, как сложность специализированной бухгалтерской терминологии, недостаточное количество устной практики в образовательном процессе, психологические барьеры при обсуждении финансового содержания на иностранном языке, а также несоответствие традиционного обучения английскому языку специфическим требованиям профессиональной коммуникации.

Ключевые слова: студенты-бухгалтеры, профессиональные навыки, устный английский язык, коммуникативная компетенция, бухгалтерская терминология, ESP, профессиональная коммуникация, ролевые игры.

Annotatsiya: Mazkur maqolada buxgalteriya yo‘nalishi talabalarida professional ko‘nikmalar, xususan, og‘zaki ingliz tilida muloqot qilish kompetensiyasini rivojlantirishda uchraydigan asosiy qiyinchiliklar tahlil qilinadi. Zamonaviy buxgalterdan nafaqat nazariy va texnik bilimlar, balki moliyaviy ma’lumotlarni tahlil qilish, muammolarni hal etish, qarorlar qabul qilish va turli manfaatdor tomonlar bilan samarali muloqot qilish ko‘nikmalari ham talab etiladi. Maqolada buxgalteriya terminologiyasining murakkabligi, og‘zaki mashg‘ulotlarning yetarli emasligi, ikkinchi tilda moliyaviy mazmundagi fikrlarni ifodalashdan kelib chiqadigan psixologik to‘siqlar hamda an’anaviy ingliz tili darslarining kasbiy ehtiyojlarga to‘liq mos kelmasligi kabi muammolar yoritiladi. Ushbu

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qiyinchiliklarni bartaraf etish uchun ixtisoslashgan terminologiyani kontekstda og‘zaki qo‘llash, kasbiy vaziyatlarni modellashtirish, rolli o‘yinlar, moliyaviy ma’lumotlarni og‘zaki sharhlash, muntazam taqdimotlar, o‘z nutqini yozib tahlil qilish, autentik kasbiy materiallardan foydalanish va maqsadli fikr-mulohazalarni tashkil etish taklif etiladi.

Kalit so‘zlar: buxgalteriya talabalari, kasbiy ko‘nikmalar, og‘zaki ingliz tili, kommunikativ kompetensiya, buxgalteriya terminologiyasi, ESP, kasbiy muloqot, rolli o‘yinlar.

The English language has spread across the globe thanks to the expansion of the capitalist economies of English-speaking countries. English is increasingly used in international trade and business. It serves as a working language for leading international organizations. This has led to a recent surge in English language training programs—which have seen a sharp rise in popularity—effectively turning English itself into a capitalist commodity. Accounting is one of the fundamental areas of business and economic activity. Accountants are responsible not only for recording financial transactions but also for analyzing financial information, preparing reports, supporting managerial decisions, ensuring compliance with regulations, and communicating financial information to different stakeholders. Consequently, the contemporary accounting profession requires graduates to possess a combination of technical knowledge and transferable professional skills. Due to rapid move of globalization, accounting students need to be in line to English accounting terms that globally used in international business. It is beneficial for many reasons. In companies, using English as external reporting language will attract more foreign ownerships to join[1]. Also, they mention two additional benefits like reduction in information asymmetry and information-processing costs among others. To deal with this phenomenon, there is an increasing trend to use English as medium language to teach and learn accounting subjects in higher education levels in many countries, where the students and lecturers share another language more than English.

In traditional accounting education, considerable attention is given to theoretical concepts, accounting principles, calculations, and financial reporting procedures. These components remain essential; however, theoretical knowledge alone may not adequately prepare students for the demands of the modern workplace. Graduates are increasingly expected to interpret information, identify problems, communicate effectively, work collaboratively, use digital technologies, and make professional judgments.

The importance of oral English proficiency in accounting cannot be overstated when one considers the communicative dimensions of professional practice. An accountant's technical accuracy in compiling a balance sheet or conducting a variance analysis is of diminished value if that same accountant cannot verbally explain the underlying figures to a client, defend an audit conclusion before a review committee, or negotiate terms with an international vendor. The profession increasingly requires practitioners to translate quantitative data into accessible verbal narratives for audiences who may lack specialized financial literacy, a task that demands not only linguistic fluency but also the rhetorical skill of simplifying complexity without sacrificing precision. Moreover, as recruitment processes at multinational firms routinely incorporate English-language interviews and case-based oral assessments, students whose spoken English remains underdeveloped face a tangible disadvantage in the competitive graduate labor market, regardless of their academic performance in technical coursework.

1 Jeanjean, T., Lesage, C., & Stolowy, H. (2010). Why do you speak English (in your annual report)? *The International Journal of Accounting*, *45*(2), 200–223.

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Several interrelated challenges account for the persistent underdevelopment of spoken English competence among accounting students. First, the discipline is characterized by a dense and highly specialized lexicon, encompassing terms such as amortization, accrual accounting, contingent liability, and equity dilution, which are frequently encountered in written form but rarely rehearsed orally, resulting in students who can recognize and define such terms in examinations yet hesitate or falter when required to deploy them spontaneously in conversation. Second, accounting programs have historically been structured around written examinations, problem sets, and quantitative modeling exercises, with comparatively little curricular space allocated to structured oral practice, presentation skills, or communicative simulation. Third, many students experience considerable anxiety when speaking about numerical and financial content in a second language, apprehensive that linguistic imprecision will be interpreted as professional incompetence, a fear that can produce avoidance behaviors that further entrench the skills gap over time. Fourth, conventional English language instruction, even when available to accounting students, tends to rely on generic communicative materials that bear little resemblance to the specific discourse patterns, registers, and pragmatic conventions of financial and business communication, leaving students inadequately prepared for the authentic verbal exchanges they will encounter in professional practice.

Addressing these challenges requires a deliberate pedagogical reorientation that integrates spoken English development directly into the substance of accounting education rather than treating it as an ancillary language-learning exercise divorced from disciplinary content. Vocabulary acquisition, for instance, is considerably more effective when specialized financial and accounting terminology is practiced aloud repeatedly in meaningful context rather than merely memorized for written recognition, since the physical and cognitive act of articulation reinforces both pronunciation accuracy and fluency of retrieval during spontaneous speech. Simulated professional scenarios constitute one of the most pedagogically robust methods for cultivating this competence, as role-play exercises in which students present quarterly financial reports to a simulated management panel, explain tax discrepancies to a mock client, or negotiate payment terms with a hypothetical vendor compel learners to mobilize relevant vocabulary and register under conditions that closely approximate authentic professional demands, while simultaneously providing a low-stakes environment in which errors can be made and corrected without real-world consequence. Complementary to this is the practice of describing quantitative data aloud, whereby students are presented with charts, graphs, or financial figures and asked to narrate observed trends verbally, an exercise that directly cultivates the specific skill of translating numerical information into coherent spoken discourse, a task accountants perform routinely in client meetings and internal briefings.

Structured oral presentations, delivered regularly throughout an accounting curriculum on topics such as budget analysis, audit findings, or financial forecasting, offer students sustained practice in organizing and delivering extended spoken discourse, while peer feedback sessions following such presentations serve the dual function of identifying specific weaknesses in pronunciation, pacing, and clarity, and of normalizing public speaking as an unremarkable component of professional life rather than an exceptional or anxiety-inducing event. Self-recorded practice, in which students record themselves explaining financial concepts and subsequently review these recordings critically, cultivates a form of metacognitive awareness regarding one's own speech patterns that is difficult to achieve through external feedback alone, and longitudinal comparison of successive recordings can furnish students with tangible evidence of progress that sustains motivation over the course of a program. Exposure to authentic professional discourse, whether through recorded earnings calls, financial news broadcasts, business podcasts, or archived audit briefings, further supplements classroom instruction by acquainting students with the natural rhythm, intonation, and pragmatic

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conventions employed by practicing professionals, conventions that are rarely if ever captured in conventional textbook dialogues. Equally important is the provision of informal, low-pressure speaking opportunities such as discussion circles or paired exchanges on accessible topics related to the profession, which allow students to practice spoken English without the evaluative pressure of a graded presentation, thereby lowering the affective barriers that often inhibit language production among anxious learners.

The quality of feedback provided to students throughout this process warrants particular attention, since generic evaluative comments offer little diagnostic value, whereas specific, targeted feedback addressing the clarity of explanation, the accuracy of technical terminology, the logical organization of content, and the overall confidence of delivery has been shown to accelerate the development of communicative competence considerably more effectively than either occasional praise or unstructured criticism. Peer teaching likewise merits emphasis as a pedagogical strategy, since the act of explaining an accounting concept to a fellow student in English requires the speaker to consolidate both conceptual understanding and linguistic expression simultaneously, a dual cognitive demand that research on peer instruction suggests produces deeper and more durable learning outcomes than passive reception of instructor-led explanation. Finally, students' motivation to invest in the sustained and often effortful process of oral skill development tends to increase substantially when the relevance of these skills to their career trajectories is made explicit, whether through mock interviews modeled on recruitment practices at major international accounting firms, simulated client consultations, or guest presentations by bilingual professionals who can speak credibly to the communicative demands they encounter in practice.

In conclusion, the development of oral English proficiency among accounting students constitutes a pedagogical imperative that extends well beyond the conventional boundaries of language instruction, requiring instead a discipline-integrated approach in which speaking practice is embedded within the substantive content of accounting education itself. By combining specialized vocabulary training, professionally simulated role-play, structured presentation practice, exposure to authentic discourse, targeted feedback, and explicit connections to career outcomes, accounting educators can meaningfully narrow the gap between the technical competence their students possess and the communicative competence the profession increasingly demands, thereby better preparing graduates to function effectively as articulate professionals in an interconnected global business environment.

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