

Writing Difficulties of Accounting Students: A Cognitive, Linguistic, and Affective Analysis

¹Jusak Patty, ²Felicia Miranda Lekatompessy

^{1,2} English Education Study Program, Pattimura University

Corresponding Email: jusak.patty@gmail.com

ABSTRACT

This study examines the writing difficulties faced by second-semester accounting students through the cognitive-linguistic-affective framework. Despite the growing importance of written communication in accounting professions, research on discipline-specific writing challenges remains limited, particularly regarding how cognitive, linguistic, and affective factors manifest in specialized contexts. This descriptive quantitative study employed survey methodology with 52 second-semester accounting students at Pattimura University in Indonesia. A structured questionnaire measured writing difficulties across three dimensions using a 5-point Likert scale. Results revealed that linguistic challenges ($M=3.18$) were the most significant, followed by affective ($M=3.06$) and cognitive dimensions ($M=3.04$). Writing anxiety about consequential errors ($M=3.54$) and vocabulary limitations ($M=3.21$) emerged as the highest-scoring subdimensions, suggesting a cyclical relationship between language deficiencies and emotional responses. Audience-appropriate terminology adaptation ($M=3.29$) and integrating numerical data within coherent textual structures ($M=3.23$) presented distinctive challenges specific to accounting discourse. Demographic analysis showed minimal gender differences but identified higher linguistic difficulties among students with basic English proficiency. These findings underscore the need for integrated pedagogical approaches that address technical competencies, linguistic development, and psychological barriers in accounting education. The study extends the current understanding of writing difficulties beyond general academic contexts into specialized professional areas, providing evidence-based insights for designing targeted writing instruction in accounting programs.

Keywords: *accounting education, writing difficulties, cognitive factors, linguistic challenges, writing anxiety.*

INTRODUCTION

The growing complexity of accounting work has made written communication increasingly important. Financial reports, compliance documents, and client communications require strong writing skills beyond just working with numbers (James, 2022). Research by Arputhamalar & Kannan (2017) explains that corporate organizations constantly complain about the poor writing skills of new hires, while the International Federation of Accountants, through its handbook, emphasizes that effective communication is integral to meeting the requirements of ethical conduct and professional judgment. (IFAC, 2024). Despite this industry focus, accounting education often prioritizes technical skills over communication development, even though employers consistently highlight the importance of writing abilities (Atanasovski et al., 2018; Douglas & Gammie, 2019). This gap between the profession's needs and what education provides calls for careful study.

Students face many challenges when developing specialized writing skills in higher education, especially accounting. These difficulties increase when English is not their first language, as students must learn both general language skills and field-specific writing conventions at the same time (Refa'i, 2023). Research shows significant differences between

what instructors expect and what students can produce in writing tasks. Accounting educators frequently report concerns about graduates' ability to create professional documents that meet industry standards (Irafahmi et al., 2021). These concerns go beyond basic grammar and spelling to include higher-level skills like logical organization, clear reasoning, and appropriate style—skills that accounting students must develop while also learning complex technical content and analytical methods.

Writing difficulties can be understood through Patty's (2024) three-part framework, which groups challenges into cognitive, linguistic, and affective categories. Cognitive factors include memory limitations, planning problems, and organizational difficulties that affect students' ability to structure accounting information. Linguistic factors cover vocabulary limitations, sentence structure problems, and grammar errors that reduce the precision needed in financial communication. Affective factors—such as writing anxiety, lack of confidence, and low motivation—create additional barriers to engaging with writing tasks (Deb, 2018; Zabihi, 2018). This three-part approach helps us understand the specific writing challenges faced by accounting students, whose career success depends greatly on their ability to communicate financial information accurately and clearly.

Previous studies have explored writing difficulties in various educational settings, mainly focusing on general student groups or English Education majors. Bisriyah (2022) identified problems across six stages of the writing process among university EFL students, finding that outlining and generating ideas were the most difficult areas. Similarly, Pakaya & Nabu (2022) found vocabulary weaknesses, grammar problems, organizational issues, and mechanical errors as the main obstacles to essay writing among English Education students. Using Brown's assessment framework, Nenotek et al. (2022) measured difficulties in content development, organization, coherence, and mechanics, discovering widespread problems with thesis statements and supporting evidence. Using a mixed-methods approach, Bulqiyah et al. (2021) found that cognitive problems—particularly generating viewpoints and managing the writing process—presented the greatest challenges, followed by linguistic and affective issues. Alisha et al. (2019) supported these findings, identifying vocabulary and language use as fundamental barriers to writing skills among secondary students.

Despite these valuable studies, important research gaps remain regarding field-specific writing difficulties, especially in professional programs like Accounting. The existing research has several limitations: (1) an overwhelming focus on English Education majors or general students rather than specialized professional fields; (2) emphasis on general academic essays rather than field-specific professional writing tasks; (3) limited application of comprehensive frameworks to specialized contexts; and (4) insufficient attention to how cognitive, linguistic, and affective factors appear uniquely in professionally-oriented disciplines. These gaps are particularly notable for accounting students, who must work with specialized terminology, regulatory frameworks, and professional formats while developing basic writing skills. Furthermore, while Patty's (2024) cognitive-linguistic-affective framework offers an integrated approach to understanding writing difficulties, its application to accounting education remains unexplored, leaving a significant gap in our understanding of how these dimensions interact in specialized professional writing contexts.

This study examines the writing difficulties faced by second-semester Accounting students at Pattimura University during the 2024/2025 academic year using Patty's (2024) three-dimensional framework. The research has three specific goals: (1) to identify the main cognitive factors that hinder accounting students' writing performance; (2) to determine the linguistic challenges specific to accounting writing that students encounter; and (3) to examine the emotional factors affecting writing engagement among accounting students. By

documenting these field-specific writing challenges, this study expands the current understanding of writing difficulties beyond general academic contexts into specialized professional areas. The findings will show how Patty's cognitive-linguistic-affective dimensions appear uniquely within accounting education, advancing theoretical knowledge while providing evidence-based insights that can inform teaching approaches specifically designed for accounting students' distinct writing needs.

METHOD

Research Design

This research employed a descriptive quantitative approach using survey methodology to investigate writing difficulties among accounting students. The design focused on collecting numerical data that described the nature and frequency of writing challenges within the cognitive, linguistic, and affective dimensions established by Patty's (2024) tri-dimensional framework. A descriptive survey design was selected as the most appropriate approach because it enabled the systematic collection of self-reported data on writing difficulties from a substantial number of participants while maintaining procedural standardization (Creswell & Creswell, 2018). The descriptive approach allowed for comprehensive profiling of writing challenges across all three framework dimensions without manipulating variables or establishing causal relationships.

Research Site and Participants

The research was conducted at Pattimura University in Ambon, Indonesia, specifically within the Accounting Department of the Faculty of Economics and Business. This site was selected through purposive sampling based on the department's emphasis on developing professional communication skills alongside technical accounting competencies. The participants were second-semester Accounting students enrolled in the 2024/2025 academic year. All 52 students in the second-semester cohort were invited to participate in the study, with the final sample comprising those who voluntarily completed the survey instrument. The second-semester timeframe was strategically selected as it represents a critical developmental period when students transition from general academic writing to more specialized professional discourse practices in accounting.

Data Collection and Analysis

The primary data collection instrument was a structured questionnaire based on Patty's (2024) tri-dimensional framework of writing difficulties. The questionnaire consisted of three main sections corresponding to cognitive, linguistic, and affective dimensions, with each section containing multiple items measured on a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree). The cognitive dimension section included items related to working memory limitations, planning deficiencies, and organizational difficulties. The linguistic dimension section covered vocabulary limitations, syntactic complexity issues, and grammar errors. The affective dimension section addressed writing anxiety, self-efficacy, and motivation.

Instrument validation was conducted through pilot testing with a small group of 15 accounting students from a different semester cohort who were not involved in the main study. This pilot testing aimed to assess the questionnaire's clarity, comprehensibility, and technical functionality before full-scale implementation. Based on pilot participants' feedback, minor revisions were made to item wording to enhance clarity and contextual relevance. Validity was assessed using Pearson product-moment correlation coefficients to determine the relationship

between individual items and their respective dimensional totals. Items with correlation coefficients (r-values) greater than 0.2681 at a significance level of $p < 0.05$ were considered valid and retained in the final instrument. The analysis indicated that all items across the three dimensions demonstrated satisfactory validity coefficients ranging from 0.42 to 0.87. Instrument reliability was evaluated using Cronbach's alpha coefficient. The overall alpha value for the complete 45-item questionnaire was 0.84, indicating strong internal consistency reliability for the entire instrument.

The validated questionnaire was administered electronically through Google Forms. The survey link was distributed via the official accounting class WhatsApp groups, which served as the primary communication platform for enrolled students. The survey remained accessible for two weeks, with systematic reminder messages disseminated after the first week to maximize response rates. Before survey completion, informed consent was obtained from all participants through an electronic consent form embedded at the beginning of the questionnaire. This form detailed the study's purpose, voluntary participation, and right to withdraw and assured participants of data confidentiality and anonymity following institutional research ethics protocols. All identifying information was removed during data analysis to maintain participant confidentiality.

Data analysis employed descriptive statistics to quantify the writing difficulties experienced by accounting students across all three dimensions. Statistical procedures included calculating means, standard deviations, frequencies, and percentages for each questionnaire item and dimension. Microsoft Excel and SPSS version 26 were utilized for data processing and analysis. To interpret the mean scores, the following scale was applied:

Table 1. Interpretation Scale for Mean Scores

Mean Score Range	Level of Difficulty
1.00 - 1.80	Very Low
1.81 - 2.60	Low
2.61 - 3.40	Moderate
3.41 - 4.20	High
4.21 - 5.00	Very High

The findings were organized according to the research objectives, presenting the cognitive, linguistic, and affective dimensions of writing difficulties separately, followed by an integrated analysis identifying the most significant challenges across all dimensions.

FINDINGS AND DISCUSSION

Overall Dimensions of Writing Difficulties

Data analysis revealed a nuanced profile of writing difficulties experienced by second-semester accounting students across Patty's (2024) tri-dimensional framework. The linguistic dimension emerged as the most challenging ($M=3.18$, $SD=0.42$), followed by the affective dimension ($M=3.06$, $SD=0.39$) and cognitive dimension ($M=3.04$, $SD=0.37$). All dimensions fell within the moderate difficulty range (2.61-3.40), suggesting that students face multifaceted but manageable challenges in their writing development.

The prominence of linguistic challenges aligns with Uba & Souidi's (2020) research, which identified language factors as primary barriers to effective writing among business students. This finding suggests that accounting students' writing difficulties stem primarily from language competence rather than content knowledge deficiencies. Nevertheless, the

narrow margins separating the three dimensions underscore the interconnected nature of writing processes described in Deane's (2018) and Zabihi's (2018) integrated models of writing competence.

Table 2. Mean Scores and Standard Deviations by Dimension and Subdimension

Dimensions and Subdimensions	Mean	SD	Level of Difficulty
Linguistic Dimension	3.18	0.42	Moderate
Vocabulary Limitations	3.21	0.48	Moderate
Syntactic Complexity Issues	3.20	0.45	Moderate
Grammar Errors	3.13	0.43	Moderate
Affective Dimension	3.06	0.39	Moderate
Writing Anxiety	3.24	0.51	Moderate
Self-Efficacy	3.13	0.46	Moderate
Motivation	2.81	0.49	Moderate
Cognitive Dimension	3.04	0.37	Moderate
Organizational Difficulties	3.08	0.42	Moderate
Working Memory Limitations	3.03	0.40	Moderate
Planning Deficiencies	3.00	0.39	Moderate

Particularly noteworthy is the co-occurrence of writing anxiety ($M=3.24$) and vocabulary limitations ($M=3.21$) as the highest-scoring subdimensions. This pairing suggests a potential cyclical relationship between language deficiencies and emotional responses—a phenomenon Zhao (2025) identified in discipline-specific writing contexts, where vocabulary limitations and anxiety mutually reinforce. The prevalence of both factors points to the need for integrated pedagogical approaches that simultaneously address writing development's technical, linguistic, and psychological aspects.

Cognitive Dimension

1. Working Memory Limitations

The cognitive demands of accounting writing create substantial working memory challenges for students ($M=3.03$, $SD=0.40$). Document-level continuity proved especially problematic, with 82.7% of students reporting moderate to high difficulty remembering previously written content in longer documents (Item 5, $M=3.15$, $SD=0.78$). This finding suggests significant cognitive strain when managing extended accounting texts.

Table 3. Descriptive Statistics for Working Memory Limitations Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
1	I find it difficult to keep track of my ideas while writing accounting reports.	0.0	21.2	55.8	21.2	1.8	0.71	3.04
2	I struggle to remember appropriate accounting terminology when writing.	0.0	23.1	57.7	17.3	1.9	0.67	2.98
3	I have trouble maintaining focus on both financial accuracy and writing quality simultaneously.	3.8	21.2	61.5	11.5	2.0	0.69	2.87
4	I find it challenging to recall proper formatting requirements while drafting accounting documents.	1.9	17.3	51.9	26.9	2.0	0.75	3.10
5	I have difficulty remembering what I've already written when composing longer financial documents.	1.9	15.4	51.9	26.9	3.9	0.78	3.15

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
Overall Mean								3.03

These findings reflect principles of cognitive load theory as applied to accounting education (Sweller et al., 2019). The difficulty with maintaining continuity in longer documents exemplifies what Alyousef (2020) identified as a characteristic challenge for accounting students—the competing cognitive demands of numerical precision and textual cohesion create substantial working memory constraints. Interestingly, students reported comparatively less difficulty maintaining simultaneous focus on financial accuracy and writing quality (Item 3, $M=2.87$), contradicting Yang & Farley's (2019) assertion that cognitive load demands represent the primary cognitive barrier in accounting writing. This discrepancy may reflect curricular emphasis on integrated skill development at Pattimura University.

The prevalence of working memory limitations suggests the need for targeted pedagogical interventions. Ikawati's (2020) research indicates that scaffolded writing tasks with gradually increasing complexity can effectively mitigate working memory constraints. The particular challenge with document-level continuity also points to Siregar's (2023) recommendation for explicit metacognitive strategy instruction—helping students develop systematic approaches to managing extended writing tasks without overwhelming cognitive resources.

2. Planning Deficiencies

Students demonstrated moderate difficulties with planning accounting writing ($M=3.00$, $SD=0.39$), with particular challenges integrating numerical and textual elements. The most prominent difficulty involved organizing numerical data within coherent textual structures (Item 8, $M=3.23$, $SD=0.83$), reported by 82.7% of participants. This finding highlights a distinctive feature of accounting discourse—the complex interplay between quantitative information and qualitative explanation.

Table 4. Descriptive Statistics for Planning Deficiencies Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
6	I struggle to create an outline before writing accounting assignments.	1.9	26.9	51.9	17.3	2.0	0.72	2.90
7	I find it difficult to decide what financial information to include or exclude in reports.	1.9	17.3	55.8	23.1	1.9	0.73	3.06
8	I have trouble organizing numerical data and analytical findings in a coherent structure before writing.	1.9	15.4	46.2	30.8	5.7	0.83	3.23
9	I find it challenging to prioritize key financial points when explaining accounting information.	3.8	23.1	59.6	11.5	2.0	0.70	2.85
10	I struggle to allocate appropriate time for planning my writing tasks.	1.9	21.2	57.7	17.3	1.9	0.71	2.96

The difficulty with integrating numerical data and analytical findings aligns with research by Faccia (2020) and Theodorakopoulos et al. (2024), who identified this quantitative-qualitative integration as a distinctive planning challenge in accounting discourse. Students reported comparatively less difficulty with content prioritization (Item 9, $M=2.85$), suggesting greater confidence in determining importance than in structuring information effectively—a

pattern consistent with Irafahmi et al.'s (2021) findings on accounting students' writing processes.

Arrimada et al. (2019) demonstrate that explicit instruction in planning strategies specific to discipline-based writing can significantly improve student performance. For accounting educators, the pronounced difficulty with data integration suggests implementing targeted approaches such as analytical frameworks and organizational templates designed specifically for financial reporting genres. The moderate time management difficulties (Item 10, $M=2.96$) further indicate that time allocation strategies should be incorporated into writing instruction, helping students develop realistic planning timelines for complex accounting documents.

3. Organizational Difficulties

Among cognitive challenges, organizational difficulties emerged as the most significant ($M=3.08$, $SD=0.42$), with terminological consistency presenting the greatest obstacle. 84.6% of students reported moderate to high difficulty maintaining consistent terminology throughout extended accounting documents (Item 15, $M=3.35$, $SD=0.86$). This finding highlights the precision demands of accounting discourse, where terminological consistency directly affects information reliability.

Table 5. Descriptive Statistics for Organizational Difficulties Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
11	I have trouble connecting numerical data with written explanations in accounting documents.	1.9	17.3	53.8	25.0	2.0	0.74	3.08
12	I find it difficult to structure information in a logical sequence when writing financial analyses.	1.9	21.2	55.8	19.2	1.9	0.70	2.98
13	I struggle to create clear transitions between sections in accounting reports.	1.9	17.3	57.7	21.2	1.9	0.71	3.04
14	I have difficulty organizing paragraphs to effectively communicate financial concepts.	1.9	17.3	51.9	25.0	3.9	0.78	3.12
15	I find it challenging to maintain consistent terminology throughout longer accounting documents.	1.9	13.5	40.4	36.5	7.7	0.86	3.35

The challenge with terminological consistency reflects findings from Efrizah et al. (2019) and Marpurdianto & Hardono (2023), who identified terminology management as a principal difficulty for Indonesian accounting students, particularly when writing in English. Interestingly, logical sequencing presented comparatively less difficulty (Item 12, $M=2.98$), contradicting Myers (2016) assertion that structural organization constitutes the primary barrier for accounting students. This discrepancy may reflect curricular emphasis on analytical structuring at Pattimura University, potentially mitigating certain organizational challenges.

Lampi & Reynolds (2018) emphasize that developing organizational competence in discipline-specific writing requires explicit instruction in textual cohesion strategies. The pronounced difficulty with terminological consistency suggests implementing terminology management tools such as glossaries and term banks, particularly for extended writing tasks. Additionally, the moderate difficulty connecting numerical data with explanations (Item 11, $M=3.08$) indicates the need for instructional approaches demonstrating effective integration strategies, supporting Adams et al. (2020) recommendation for integrated pedagogical assignments that enhance critical thinking and data management skills.

Linguistic Dimension

1. Vocabulary Limitations

Lexical challenges emerged in this study, with vocabulary limitations scoring highest among linguistic subdimensions ($M=3.21$, $SD=0.48$). Audience-appropriate terminology adaptation proved the most challenging (Item 20, $M=3.29$, $SD=0.85$), with 82.7% of students reporting moderate to high difficulty. This finding highlights the sociolinguistic demands of accounting communication—the need to adjust specialized terminology for diverse stakeholders.

Table 6. Descriptive Statistics for Vocabulary Limitations Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
16	I struggle to recall and correctly apply specialized accounting terminology when writing.	1.9	13.5	46.2	32.7	5.7	0.82	3.27
17	I find it difficult to use varied vocabulary in professional accounting documents.	1.9	13.5	46.2	32.7	5.7	0.82	3.27
18	I have trouble expressing complex financial concepts in writing.	1.9	15.4	50.0	28.8	3.9	0.78	3.17
19	I struggle to choose appropriate words that convey precise financial meanings.	1.9	19.2	51.9	25.0	2.0	0.75	3.06
20	I find it challenging to adapt my vocabulary to different accounting audiences.	1.9	15.4	42.3	32.7	7.7	0.85	3.29

Le & Ha (2023) identified lexical knowledge as a fundamental challenge for non-native English speakers in specialized disciplines—a pattern reflected in these findings. The difficulty with audience-appropriate terminology adaptation aligns with Aburous & Kamla's (2022) analysis of accounting discourse communities, highlighting the rhetorical flexibility required to communicate effectively with diverse stakeholders. Interestingly, students reported comparatively less difficulty with precise financial terminology (Item 19, $M=3.06$), suggesting reasonable disciplinary vocabulary development but limited rhetorical adaptability—a pattern similar to Kohnke et al.'s (2021) observations.

Molle et al. (2021) emphasise that specialized vocabulary acquisition requires explicit instruction and extensive exposure to authentic disciplinary discourse. The difficulties with terminology recall (Item 16, $M=3.27$) and vocabulary variation (Item 17, $M=3.27$) suggest that accounting curricula should incorporate systematic terminology development through technical glossaries and genre-specific lexical study. Furthermore, the pronounced difficulty with audience adaptation supports Rakedzon & Rabkin's (2024) recommendation for audience analysis frameworks—helping students develop the rhetorical awareness needed to adjust terminology appropriately for different stakeholders.

2. Syntactic Complexity Issues

Sentence-level challenges presented significant barriers for accounting students ($M=3.20$, $SD=0.45$), with procedural explanations proving most problematic. 84.6% of students reported moderate to high difficulty constructing complex sentences to explain detailed accounting procedures (Item 21, $M=3.37$, $SD=0.88$). This finding highlights the sophisticated syntactic demands of accounting discourse, where precise procedural relationships often require elaborate sentence structures.

Table 7. Descriptive Statistics for Syntactic Complexity Issues Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
21	I have difficulty constructing complex sentences to explain detailed accounting procedures.	1.9	13.5	40.4	34.6	9.6	0.88	3.37
22	I struggle to vary my sentence structures when writing financial reports.	1.9	15.4	48.1	30.8	3.8	0.79	3.19
23	I find it challenging to write concise but informative sentences about numerical data.	1.9	15.4	46.2	32.7	3.8	0.80	3.21
24	I have trouble creating effective sentence connections when explaining financial relationships.	1.9	17.3	53.8	25.0	2.0	0.74	3.08
25	I struggle to balance technical precision with readability in my accounting writing.	1.9	15.4	50.0	28.8	3.9	0.78	3.17

Botafofo (2019) linguistic analysis identified high syntactic complexity as a defining feature of accounting texts—a characteristic that challenges these students. The difficulty with procedural explanations reflects Alyousef's (2020) observation that accounting discourse often demands elaborate syntactic structures to articulate precise procedural relationships. Students reported comparatively less difficulty with sentence connections (Item 24, $M=3.08$), suggesting basic cohesive techniques but limited mastery of sophisticated clause relationships.

Ramzan & Alahmadi (2024) argue that developing advanced syntactic competence requires explicit instruction in complex sentence formation and extensive guided practice. The difficulty with procedural explanations suggests that accounting writing instruction should incorporate targeted sentence construction exercises, supporting Chandler & Sayeski's (2024) recommendation for sentence-combining activities. Additionally, the difficulty with concise data reporting (Item 23, $M=3.21$) points to Mendez-Carbajo et al.'s (2019) emphasis on information density strategies—helping students develop the syntactic tools to present numerical information clearly and concisely.

3. Grammar Errors

While scoring lowest among linguistic subdimensions ($M=3.13$, $SD=0.43$), grammatical accuracy presents moderate challenges for accounting students. Subject-verb agreement emerged as the most problematic (Item 26, $M=3.31$, $SD=0.85$), with 82.7% reporting moderate to high difficulty. This finding highlights a fundamental grammatical challenge with significant implications for accounting discourse, where precision directly affects information reliability.

Table 8. Descriptive Statistics for Grammar Errors Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
26	I make frequent errors in subject-verb agreement when writing financial documents.	1.9	15.4	40.4	34.6	7.7	0.85	3.31
27	I have difficulty using correct verb tenses when describing financial events or transactions.	1.9	17.3	50.0	26.9	3.9	0.77	3.13
28	I struggle with article usage (a, an, the) in my accounting writing.	3.8	19.2	57.7	17.3	2.0	0.73	2.94
29	I make frequent errors with prepositions when describing financial relationships.	1.9	17.3	53.8	25.0	2.0	0.74	3.08
30	I find it challenging to use punctuation correctly in professional accounting documents.	1.9	15.4	48.1	30.8	3.8	0.79	3.19

These grammatical challenges mirror patterns Puspita (2021) documented in their analysis of L1 interference among Indonesian English learners. The difficulty with subject-verb agreement aligns with Pasaribu et al.'s (2024) finding that concordance errors represent persistent challenges for Indonesian students, particularly in academic contexts. Interestingly, article usage presented comparatively less difficulty (Item 28, $M=2.94$), contradicting Yusnitasari & Suwartono's (2020) identification of determiners as one of the most problematic grammatical categories. This unexpected pattern might reflect the standardized phraseology of accounting discourse, potentially mitigating article usage challenges through repeated exposure to conventional expressions.

Chen & Wang (2023) emphasize that grammatical accuracy in discipline-specific writing requires targeted instruction addressing the specific syntactic features of the genre. The high difficulty with subject-verb agreement suggests incorporating focused grammar exercises addressing concordance in financial contexts, supporting Fauzi & Putra's (2022) recommendation for discipline-specific grammar instruction. Additionally, the notable difficulty with punctuation (Item 30, $M=3.19$) indicates the need for explicit instruction in professional document conventions, aligning with Sujinpram & Wannaruk's (2024) research on genre-specific editing instruction in business writing courses.

Affective Dimension

1. Writing Anxiety

Emotional barriers emerged prominently in this study, with writing anxiety scoring highest not only within the affective dimension ($M=3.24$, $SD=0.51$) but across all subdimensions. Most striking was students' concern about consequential errors (Item 32, $M=3.54$, $SD=0.92$)—the highest-scoring item in the entire survey, with 86.6% reporting moderate to high anxiety. This finding reveals the profound psychological impact of accounting's high-stakes communication context, where writing errors can have significant real-world consequences.

Table 9. Descriptive Statistics for Writing Anxiety Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
31	I feel nervous when asked to write accounting reports or analyses.	1.9	17.3	51.9	26.9	2.0	0.75	3.10
32	I worry about making writing errors that could affect the interpretation of financial information.	1.9	11.5	30.8	42.3	13.5	0.92	3.54
33	I experience stress when writing financial documents under time constraints.	1.9	13.5	40.4	36.5	7.7	0.86	3.35
34	I feel uncomfortable when supervisors or instructors will evaluate my accounting writing.	1.9	15.4	50.0	28.8	3.9	0.78	3.17
35	I tend to postpone writing tasks in favor of numerical or analytical work.	1.9	19.2	53.8	23.1	2.0	0.74	3.04

Cletzer et al.'s (2023) research helps explain this pattern, noting that writing apprehension intensifies in disciplines where written communication carries significant real-world consequences. The exceptionally high concern about consequential errors reflects accounting's distinctive context—where inaccuracies can trigger legal, financial, and ethical repercussions. Students reported comparatively less general writing nervousness (Item 31, $M=3.10$), suggesting specific concern about consequences rather than the writing process itself—a pattern identified by Nugroho & Ena (2021).

Horwitz (2020) emphasizes that affective barriers can substantially impede skill development even when cognitive and linguistic competencies exist. The high anxiety about consequential errors suggests implementing pedagogical approaches that address technical skills and psychological factors, supporting Al-Jarrah et al.'s (2018) recommendation for metacognitive writing instruction incorporating error management training and constructive feedback practices. Additionally, the notable time-pressure stress (Item 33, $M=3.35$) indicates the value of a scaffolded timed-writing practice that gradually builds confidence with deadline-driven tasks (Hull, 2022; Ikawati, 2020).

2. Self-Efficacy

Confidence issues represented significant challenges for accounting students ($M=3.13$, $SD=0.46$), with industry standards uncertainty proving most problematic. 84.6% of students reported moderate to high uncertainty about whether their writing meets professional standards (Item 39, $M=3.37$, $SD=0.88$). This finding reveals a crucial gap between academic writing instruction and perceived workplace expectations—a disconnection that undermines students' confidence in their developing writing abilities.

Table 10. Descriptive Statistics for Self-Efficacy Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
36	I doubt my ability to communicate accounting concepts effectively in writing.	1.9	17.3	53.8	25.0	2.0	0.74	3.08
37	I lack confidence in my writing skills compared to my technical accounting knowledge.	1.9	25.0	53.8	17.3	2.0	0.71	2.92
38	I believe my peers produce more professional accounting documents than I do.	1.9	15.4	42.3	32.7	7.7	0.85	3.29
39	I feel uncertain about whether my writing meets industry standards.	1.9	13.5	40.4	34.6	9.6	0.88	3.37
40	I question my capacity to develop the writing skills needed for accounting career advancement.	1.9	21.2	53.8	21.2	1.9	0.74	3.00

Bandura's (2019) theoretical framework identifies standards uncertainty as a critical factor undermining self-efficacy beliefs, demonstrating how unclear or inconsistent standards impact individuals' confidence in their capabilities. The high uncertainty about meeting industry standards reflects the disconnect between academic assignments and workplace expectations. Interestingly, students reported relatively balanced confidence between writing and technical skills (Item 37, $M=2.92$), contradicting Kowalewski & Halasz's (2019) finding that business students typically report substantially lower confidence in communication than technical competencies. This unexpected parity may reflect Pattimura University's integrated communication and technical development approach.

Teng & Wang (2023) emphasize that writing self-efficacy beliefs strongly predict performance and persistence in skill development. The high uncertainty about meeting industry standards suggests incorporating authentic professional documents as models and assessment benchmarks (Dahlback et al., 2020). Additionally, the notable social comparison concerns (Item 38, $M=3.29$) indicate the potential value of collaborative writing approaches that normalize peer review and cooperative text production.

3. Motivation

While scoring lowest among all subdimensions ($M=2.81$, $SD=0.49$), motivational factors reveal important patterns in students' attitudes toward writing. The most challenging was

maintaining motivation after achieving numerical accuracy (Item 45, $M=3.04$, $SD=0.74$), with 78.9% reporting moderate to high difficulty. This finding highlights a critical tension in accounting education—the tendency to prioritize technical content over communication quality, potentially undermining writing development.

Table 11. Descriptive Statistics for Motivation Items

Item	Statement	Frequency (%)					SD	Mean
		1	2	3	4	5		
41	I find writing accounting documents less engaging than working with financial calculations.	1.9	26.9	51.9	17.3	2.0	0.72	2.90
42	I invest minimal effort into improving my writing skills compared to my technical accounting skills.	3.8	26.9	59.6	7.7	2.0	0.70	2.77
43	I see a limited connection between writing proficiency and success in the accounting profession.	3.8	28.8	59.6	5.8	2.0	0.69	2.73
44	I lack enthusiasm when beginning written accounting assignments.	5.8	34.6	53.8	3.8	2.0	0.69	2.62
45	I lose motivation to perfect my writing once the financial information is correctly presented.	1.9	19.2	53.8	23.1	2.0	0.74	3.04

Expectancy-value theory (Wigfield & Ponnock, 2020) helps explain this pattern—students allocate motivational resources based on perceived task value. The tendency to lose motivation after achieving numerical accuracy reflects the prioritization of technical content over communication quality in accounting students' writing approach. Interestingly, initial enthusiasm deficits scored lowest across all items (Item 44, $M=2.62$), contradicting Casanova & Tuazon's (2021) finding that business students typically report high motivation for beginning writing tasks. This unexpected pattern suggests students recognize writing's importance even if they struggle to sustain motivation throughout the process—potentially reflecting cultural factors or programmatic emphasis on communication skills at Pattimura University.

Dörnyei & Ushioda (2021) emphasize that motivation is critical for sustained skill development, particularly for complex tasks requiring significant practice. The tendency to deprioritize writing refinement suggests implementing assessment practices that explicitly value communication quality alongside technical accuracy. Additionally, the moderate perceived value limitation (Item 43, $M=2.73$) indicates the importance of explicitly connecting writing proficiency to professional success through authentic workplace examples and industry professional testimonials (Attan et al., 2018).

Demographic Comparisons

Analysis by gender revealed minimal differences in writing difficulties across all dimensions (Table 12). Female students ($n=40$, 76.9%) reported slightly higher mean scores (Cognitive: $M=3.06$, $SD=0.38$; Linguistic: $M=3.19$, $SD=0.43$; Affective: $M=3.07$, $SD=0.38$) than male counterparts ($n=12$, 23.1%; Cognitive: $M=2.96$, $SD=0.35$; Linguistic: $M=3.14$, $SD=0.41$; Affective: $M=3.02$, $SD=0.40$). The largest difference appeared in the cognitive dimension (0.10), while the affective dimension showed the smallest gap (0.05).

Table 12. Mean Scores and Standard Deviations by Gender

Dimension	Female ($n=40$)		Male ($n=12$)		Difference
	Mean	SD	Mean	SD	
Cognitive	3.06	0.38	2.96	0.35	0.10
Linguistic	3.19	0.43	3.14	0.41	0.05
Affective	3.07	0.38	3.02	0.40	0.05

These minimal gender differences contradict previous research suggesting more pronounced variations. Fajaryani et al. (2024) found substantially higher writing anxiety among female students, a pattern not supported by the minimal affective difference (0.05) in this study. Similarly, the modest cognitive difference (0.10) contradicts Scheiber et al.'s (2015) finding that male students typically report significantly greater organizational difficulties. While the small male sample size ($n=12$) limits conclusion reliability, the consistent pattern of minimal differences suggests that gender may not substantially influence writing difficulties among Indonesian accounting students.

Researchers argue that writing instruction should address diverse student needs without reinforcing gender stereotypes (Ferris & Eckstein, 2020; Semartini, 2020). The lack of substantial gender differences suggests implementing inclusive pedagogical approaches addressing common challenges rather than gender-specific interventions. This supports Gimenez's (2016) recommendation for universal design principles in business communication pedagogy—focusing on disciplinary challenges rather than demographic factors.

English proficiency comparisons revealed a more nuanced pattern (Table 13). Basic proficiency students ($n=24$, 46.2%) reported higher linguistic difficulties ($M=3.24$, $SD=0.45$) than intermediate proficiency students ($n=28$, 53.8%; $M=3.14$, $SD=0.40$). However, cognitive and affective dimensions showed virtually identical scores between proficiency groups, suggesting language proficiency primarily affects linguistic aspects without substantially impacting cognitive processes or emotional responses.

Table 13. Mean Scores and Standard Deviations by English Proficiency Level

Dimension	Basic (n=24)		Intermediate (n=28)		Difference
	Mean	SD	Mean	SD	
Cognitive	3.03	0.36	3.04	0.38	-0.01
Linguistic	3.24	0.45	3.14	0.40	0.10
Affective	3.07	0.39	3.06	0.38	0.01

The higher linguistic challenges among basic proficiency students align with Yuliawati's (2021) finding that vocabulary and grammar difficulties correlate inversely with writing proficiency. However, the negligible proficiency-related differences in cognitive and affective dimensions contradict Nariman-Jahan & Rahimpour's (2011) conclusion that language proficiency substantially influences planning abilities and Thaksanan's (2024) finding that writing anxiety typically decreases with increased language proficiency. These unexpected patterns suggest that content knowledge and genre familiarity may partially compensate for language limitations in discipline-specific contexts—creating a more complex relationship between proficiency and writing challenges than previously theorized.

Prozor-Barbalat & Bivol (2024) emphasize that discipline-specific language instruction should address general and specialized linguistic competencies. The higher linguistic difficulties among basic proficiency students suggest the need for differentiated language support providing additional vocabulary and grammar instruction for students with lower English proficiency. However, similar cognitive and affective scores across proficiency levels indicate that organizational strategies and affective interventions may benefit all students regardless of language proficiency.

Study Limitations and Pedagogical Implications

While this study provides valuable insights into accounting students' writing difficulties, several limitations should be acknowledged. The research was conducted at a single institution with second-semester students, potentially limiting generalizability across different educational contexts and student developmental stages. The relatively small sample size, particularly the limited number of male participants ($n=12$), constrains the reliability of gender-based comparisons. Additionally, the study relied exclusively on self-reported data rather than directly assessing writing samples, which may introduce subjective bias into the findings. Cultural and educational factors specific to the Indonesian context may also influence students' perceptions of writing difficulties, suggesting caution when applying these findings to accounting programs in different cultural settings. The study's cross-sectional nature further limits our understanding of how writing challenges might evolve throughout students' educational progression.

The findings nonetheless offer significant implications for accounting education. The prominence of linguistic challenges, particularly vocabulary limitations, suggests that accounting curricula should incorporate more discipline-specific language development through technical glossaries, authentic genre examples, and explicit terminology instruction. The high anxiety about consequential errors indicates the need for pedagogical approaches that address technical skills and psychological barriers, potentially through error management training and graduated feedback practices. The difficulty with integrating numerical data within coherent textual structures points to implementing analytical frameworks and organizational templates specifically designed for financial reporting genres. Assessment practices should explicitly value communication quality alongside technical accuracy, countering students' tendency to deprioritize writing refinement after achieving numerical precision. Further research using mixed-methods approaches, including direct assessment of writing samples and longitudinal designs, would strengthen our understanding of how writing challenges evolve throughout accounting students' professional development.

CONCLUSION

This study has revealed a complex profile of writing difficulties among second-semester accounting students, with linguistic challenges emerging as most prominent ($M=3.18$), followed closely by affective ($M=3.06$) and cognitive dimensions ($M=3.04$). The finding that writing anxiety—particularly concerned about consequential errors ($M=3.54$)—and vocabulary limitations ($M=3.21$) ranked highest among all subdimensions highlights the unique interplay between technical precision demands and emotional responses in accounting discourse. The co-occurrence of these factors suggests a cyclical relationship where language deficiencies intensify anxiety while performance pressure further inhibits linguistic expression. This pattern reflects the distinctive high-stakes nature of accounting communication, where inaccuracies can trigger significant legal, financial, and ethical repercussions. The application of Patty's (2024) tri-dimensional framework has successfully illuminated the complex, interconnected nature of writing challenges in this specialized professional context, extending our understanding beyond general academic writing difficulties.

The findings underscore the need for integrated pedagogical approaches in accounting education that simultaneously address technical competencies, linguistic development, and psychological barriers. Particularly important is bridging the gap between academic writing instruction and workplace expectations—a disconnect revealed through students' high uncertainty about meeting industry standards. Effective accounting writing pedagogy should incorporate terminology management tools, audience analysis frameworks, explicit instruction

in quantitative-qualitative integration, and constructive feedback practices that build confidence while maintaining rigor. Furthermore, the narrow margins separating the three dimensions (cognitive, linguistic, affective) emphasize that writing development in specialized fields requires holistic approaches rather than isolated skill-building. Future research should explore how these writing challenges evolve throughout students' academic progression and early career experiences, potentially through longitudinal designs incorporating self-reported data and direct assessment of writing samples in authentic professional contexts.

REFERENCES

- Aburous, D., & Kamla, R. (2022). Linguistic Tensions in a Professional Accounting Field: English Linguistic Capital, Hierarchy, Prestige, and Distinction Among Accountants†. *Contemporary Accounting Research*, 39(2), 1120–1149. <https://doi.org/10.1111/1911-3846.12751>
- Adams, M. T., Inger, K. K., & Meckfessel, M. D. (2020). Meeting the Demands of the Accounting Curriculum: An Integrated Approach Using a Tax Research Case Assignment. In T. G. Calderon (Ed.), *Advances in Accounting Education* (pp. 49–66). Emerald Publishing Limited. <https://doi.org/10.1108/S1085-462220200000024009>
- Alisha, F., Safitri, N., & Santoso, I. (2019). Finding Difficulties in Writing EFL. *PROJECT (Professional Journal of English Education)*, 2(1), Article 1. <https://doi.org/10.22460/project.v2i1.p20-25>
- Al-Jarrah, T. M., Mansor, N., Talafhah, R. H., & Al-Jarrah, J. M. (2018). The Application of Metacognition, Cognitivism, and Constructivism in Teaching Writing Skills. *European Journal of Foreign Language Teaching*, 0, Article 0. <https://doi.org/10.46827/ejfl.v0i0.2189>
- Alyousef, H. S. (2020). An SF-MDA of the Textual and the Logical Cohesive Devices in a Postgraduate Accounting Course. *Sage Open*, 10(3), 2158244020947129. <https://doi.org/10.1177/2158244020947129>
- Arputhamalar, A., & Kannan, S. P. (2017). Why Can't Tertiary Learners Write a "Decent" Business Letter? *The IUP Journal of English Studies*, XII(1), 84–90.
- Arrimada, M., Torrance, M., & Fidalgo, R. (2019). Effects of teaching planning strategies to first-grade writers. *British Journal of Educational Psychology*, 89(4), 670–688. <https://doi.org/10.1111/bjep.12251>
- Atanasovski, A., Trpeska, M., & Bozinovska Lazarevska, Z. (2018). Accounting Students' and Employers' Perceptions on Employability Skills in the SEE Country. *European Financial and Accounting Journal*, 13(3), 55–71. <https://doi.org/10.18267/j.efaj.214>
- Attan, A., Ali, N. L., Habil, H., Stapa, M., Md Saleh, Z., & Abdul Raof, A. H. (2018). Revisiting the Writing Competencies Expected by Industries in an Exit Test. *LSP International Journal*, 5(1). <https://doi.org/10.11113/lspi.v5n1.61>
- Bandura, A. (2019). Applying Theory for Human Betterment. *Perspectives on Psychological Science*, 14(1), 12–15. <https://doi.org/10.1177/1745691618815165>
- Bisriyah, M. (2022). EFL University Students' Difficulties in the Essay Writing Process. *Scope: Journal of English Language Teaching*, 7(1), 66. <https://doi.org/10.30998/scope.v7i1.13793>
- Botafofo, F. (2019). The syntax of the accounting language: A first step. *Accounting Education*, 28(6), 582–596. <https://doi.org/10.1080/09639284.2019.1682627>
- Bulqiyah, S., Mahbub, Moh. A., & Nugraheni, D. A. (2021). Investigating writing difficulties in essay writing: Tertiary students' perspectives. *English Language Teaching Educational Journal*, 4(1), 61. <https://doi.org/10.12928/eltej.v4i1.2371>

- Casanova, V. S., & Tuazon, M. B. (2021). Core Self-Evaluation, Writing Motivation, and Business Writing Performance of College Third Year Students of Occidental Mindoro State College. *International Educational Research*, 4(2), p16. <https://doi.org/10.30560/ier.v4n2p16>
- Chandler, B. W., & Sayeski, K. L. (2024). Teaching Writing Through Content: Six Instructional Activities to Improve Students' Sentence-Level Writing Skills. *TEACHING Exceptional Children*, 56(5), 336–344. <https://doi.org/10.1177/00400599211050087>
- Chen, J., & Wang, X. (2023). Crossing borders, writing texts, being evaluated, Edited by Anne Golden, Lars Anders Kulbrandstad, Lawrence Jun Zhang. Multilingual Matters, 2021. 184 pp. ISBN: 9781788928557, £29.95 (GBP), \$39.95 (USD), €34.95 (EUR). *International Journal of Applied Linguistics*, 33(1), 71–76. <https://doi.org/10.1111/ijal.12436>
- Cletzer, A., Avery, K., & Hasselquist, L. (2023). Supporting Students in the Writing Intensive Classroom: Insight on Reducing Writing Apprehension. *NACTA Journal*, 66(1). <https://doi.org/10.56103/nactaj.v66i1.11>
- Dahlback, J., Berg Olstad, H., Sylte, A. L., & Wolden, A.-C. (2020). The Importance of Authentic Workplace-Based Assessment: A Study From VET Teacher Education. *International Journal for Research in Vocational Education and Training*, 7(3). <https://doi.org/10.13152/IJRVET.7.3.3>
- Deane, P. (2018). The Challenges of Writing in School: Conceptualizing Writing Development Within a Sociocognitive Framework. *Educational Psychologist*, 53(4), 280–300. <https://doi.org/10.1080/00461520.2018.1513844>
- Deb, J. (2018). Affective Factors in Second Language Writing: Is It a Matter of Concern? *The Morning Watch: Educational and Social Analysis*, 46(1-2 Fall), Article 1-2 Fall. <https://journals.library.mun.ca/index.php/mwatch/article/view/2037>
- Dörnyei, Z., & Ushioda, E. (2021). *Teaching and Researching Motivation* (3rd ed.). Routledge. <https://doi.org/10.4324/9781351006743>
- Douglas, S., & Gammie, E. (2019). An investigation into the development of non-technical skills by undergraduate accounting programmes. *Accounting Education*, 28(3), 304–332. <https://doi.org/10.1080/09639284.2019.1605532>
- Efrizah, D., Chrisna, H., & Fadly, Y. (2019). Analysis of the Ability of Accounting Students towards Mastery of the English Terminology of Accounting: A Case Study on Accounting Students on Semester IV of Faculty of Sosial Sains University Of Pembangunan Panca Budi. *Accounting and Business Journal*, 1(1), Article 1. <https://doi.org/10.54248/abj.v1i1.944>
- Faccia, A. (2020). *Big Data-driven Budgeting and Business Planning*. SOCIAL SCIENCES. <https://doi.org/10.20944/preprints202009.0747.v1>
- Fajaryani, N., Failasofah, F., Abrar, M., Masbirorotni, M., & Septi Handayani, L. (2024). Gender Differences in Writing Anxiety among EFL Undergraduate Students: A Survey Study at Universitas Jambi. *English Review: Journal of English Education*, 12(2), 667–674. <https://doi.org/10.25134/erjee.v12i2.8684>
- Fauzi, A., & Putra, K. A. (2022). Reconstructing Grammar Exercises: A Systemic Functional Grammar Approach. *Tadris: Jurnal Keguruan Dan Ilmu Tarbiyah*, 7(2), 397–407. <https://doi.org/10.24042/tadris.v7i2.14051>
- Ferris, D., & Eckstein, G. (2020). Language matters: Examining the language-related needs and wants of writers in a first-year university writing course. *Journal of Writing Research*, 12(vol. 12 issue 2), 321–364. <https://doi.org/10.17239/jowr-2020.12.02.02>

- Gimenez, J. (2016). Discipline-specific writing for business students: Research, practice and pedagogy. In J. Flowerdew & T. Costley (Eds.), *Discipline-Specific Writing* (0 ed.). Routledge. <https://doi.org/10.4324/9781315519012>
- Horwitz, E. K. (2020). *Becoming a language teacher: A practical guide to second language learning and teaching* (2nd ed). Castledown.
- Hull, T. (2022). Timed Writings to Improve EFL Writing Skills and Proficiency Test Scores. *International Journal on Studies in English Language and Literature*, 10(12), 64–72. <https://doi.org/10.20431/2347-3134.1012006>
- IFAC. (2024). *Handbook of the International Code of Ethics for Professional Accountants Including International Independence Standards*. International Federation of Accountants (IFAC). <https://www.ethicsboard.org/publications/2024-handbook-international-code-ethics-professional-accountants>
- Ikawati, L. (2020). Scaffolding in Teaching Writing. *AL-TARBIYAH: Jurnal Pendidikan (The Educational Journal)*, 30(1), 48. <https://doi.org/10.24235/ath.v30i1.6487>
- Irafahmi, D. T., Williams, P. J., & Kerr, R. (2021). Written communication: The professional competency often neglected in auditing courses. *Accounting Education*, 30(3), 304–324. <https://doi.org/10.1080/09639284.2021.1916547>
- James, S. I. (2022). *Radical Reporting: Writing Better Audit, Risk, Compliance, and Information Security Reports* (1st ed.). CRC Press. <https://doi.org/10.1201/9781003216162>
- Kohnke, L., Zou, D., & Zhang, R. (2021). Exploring Discipline-Specific Vocabulary Retention in L2 through App Design: Implications for Higher Education Students. *RELJ Journal*, 52(3), 539–556. <https://doi.org/10.1177/0033688219899740>
- Kowalewski, S., & Halasz, M. E. (2019). Why are written communication skills important for business students? *Archives of Business Research*, 7(2). <https://doi.org/10.14738/abr.72.6140>
- Lampi, J. P., & Reynolds, T. (2018). Connecting Practice & Research: From Tacit to Explicit Disciplinary Writing Instruction. *Journal of Developmental Education*, 41(2), 26–28.
- Le, N. H., & Ha, H. (2023). Lexical Demands of Academic Written English: From Students' Assignments to Scholarly Publications. *Sage Open*, 13(4), 21582440231216292. <https://doi.org/10.1177/21582440231216292>
- Marpurdianto, K. & Hardono. (2023). Factors Influencing Management Students' Understanding the English Terminology in Management Reports. *Journal Of Social Sciences And Humanities*, 52–62. <https://doi.org/10.56943/jssh.v2i2.349>
- Mendez-Carbajo, D., Illinois Wesleyan University, Jefferson, C., California State University-Northridge, Stierholz, K., & Federal Reserve Bank of St. Louis. (2019). Keeping It Real: Information Literacy, Numeracy, and Economic Data. *Numeracy*, 11(1). <https://doi.org/10.5038/1936-4660.12.2.5>
- Molle, D., De Oliveira, L. C., MacDonald, R., & Bhasin, A. (2021). Leveraging incidental and intentional vocabulary learning to support multilingual students' participation in disciplinary practices and discourses. *TESOL Journal*, 12(4), e616. <https://doi.org/10.1002/tesj.616>
- Myers, L. P. (2016). Knowledge structures and their relevance for teaching and learning in introductory financial accounting. *South African Journal of Accounting Research*, 30(1), 79–95. <https://doi.org/10.1080/10291954.2015.1099215>
- Nariman-Jahan, R., & Rahimpour, M. (2011). The Effects of Planning and Proficiency on Language Productivity | 17292. *Educational Research*, 2(9), 1528–1537.

- Nenotek, S. A., Tlonaen, Z. A., & Manubulu, H. A. (2022). Exploring University Students' Difficulties in Writing English Academic Essay. *AL-ISHLAH: Jurnal Pendidikan*, 14(1), 909–920. <https://doi.org/10.35445/alishlah.v14i1.1352>
- Nugroho, A. A., & Ena, O. T. (2021). Writing Anxiety among EFL Students of John Senior High School |. *IDEAS: Journal on English Language Teaching and Learning, Linguistics and Literature*, 9(1), 1–14.
- Pakaya, N., & Nabu, A. R. (2022). Identify students' difficulties in essay writing courses. *Journal of English Teaching and Linguistic Issues (JETLI)*, 1(2), Article 2. <https://doi.org/10.58194/jetli.v1i2.213>
- Pasaribu, A. N., Pasaribu, T. K., Siahaan, R. B., & Sitompul, D. S. (2024). Challenges for Indonesian EFL students in English academic writing. *English Review: Journal of English Education*, 12(2), 527–536. <https://doi.org/10.25134/erjee.v12i2.9780>
- Patty, J. (2024). Addressing Student Writing Challenges: A Review of Difficulties and Effective Strategies. *Education Journal: Journal Educational Research and Development*, 8(2), 369–392. <https://doi.org/10.31537/ej.v8i2.1938>
- Prozor-Barbalat, L., & Bivol, L. (2024). Some Important Aspects Used in Enhancing Students' Proficiency While Teaching Specialized English. *Journal of Social Sciences*, 7(3), 220–233. [https://doi.org/10.52326/jss.utm.2024.7\(3\).15](https://doi.org/10.52326/jss.utm.2024.7(3).15)
- Puspita. (2021). Error Analysis of Indonesian Grammatical Interference In Students' English Composition. *Buletin Poltanesa*, 22(1). <https://doi.org/10.51967/tanesa.v22i1.466>
- Rakedzon, T., & Rabkin, O. (2024). Communicative Awareness is the Key: Using The Rhetorical Triangle for Improving STEM Graduate Academic Writing. *Journal of Academic Writing*, 14(1), 43–53. <https://doi.org/10.18552/joaw.v14i1.1083>
- Ramzan, M., & Alahmadi, A. (2024). The Effect of Syntax Instruction on the Development of Complex Sentences in ESL Writing. *World Journal of English Language*, 14(4), 25. <https://doi.org/10.5430/wjel.v14n4p25>
- Refa'i, R. (2023). Developing English Learning Materials for Accounting Students: Language Challenges and Accounting Education. *Journal of English Education and Entrepreneurship (JEEP)*, 3(2), Article 2. <https://doi.org/10.24127/jeep.v3i2.4331>
- Scheiber, C., Reynolds, M. R., Hajovsky, D. B., & Kaufman, A. S. (2015). Gender Differences in Achievement in a Large, Nationally Representative Sample of Children and Adolescents. *Psychology in the Schools*, 52(4), 335–348. <https://doi.org/10.1002/pits.21827>
- Semartini, A. (2020). Gender Stereotypes in Students' English Writing. *Metathesis: Journal of English Language, Literature, and Teaching*, 4(1), 78. <https://doi.org/10.31002/metathesis.v4i1.2264>
- Siregar, N. R. (2023). Explicit Instruction and Executive Functioning Capacity: A New Direction in Cognitive Load Theory. *Journal of Education*, 203(2), 451–458. <https://doi.org/10.1177/00220574211033256>
- Sujinpram, N., & Wannaruk, A. (2024). Enhancing Business Email Writing Ability through the Integration of Genre-based Approach and Data-driven Learning. *International Journal of Instruction*, 17(3), 255–274. <https://doi.org/10.29333/iji.2024.17314a>
- Sweller, J., van Merriënboer, J. J. G., & Paas, F. (2019). Cognitive Architecture and Instructional Design: 20 Years Later. *Educational Psychology Review*, 31(2), 261–292. <https://doi.org/10.1007/s10648-019-09465-5>
- Teng, M. F., & Wang, C. (2023). Assessing academic writing self-efficacy belief and writing performance in a foreign language context. *Foreign Language Annals*, 56(1), 144–169. <https://doi.org/10.1111/flan.12638>

- Thaksanan, P. (2024). Investigation into students' performance in foreign language business writing and their attitudes toward it. *English Language Teaching Educational Journal*, 7(1), 1–12. <https://doi.org/10.12928/eltej.v7i1.10412>
- Theodorakopoulos, L., Thanasas, G., & Halkiopoulou, C. (2024). Implications of Big Data in Accounting: Challenges and Opportunities. *Emerging Science Journal*, 8(3), 1201–1214. <https://doi.org/10.28991/ESJ-2024-08-03-024>
- Uba, S. Y., & Souidi, N. M. (2020). Students' Writing Difficulties in English for Business Classes in Dhofar University, Oman. *International Journal of Higher Education*, 9(2), 86. <https://doi.org/10.5430/ijhe.v9n3p86>
- Wigfield, A., & Ponnock, A. (2020). The Relevance of Expectancy–Value Theory to Understanding the Motivation and Achievement of Students with Cognitive and Emotional Special Needs. In A. J. Martin, R. A. Sperling, & K. J. Newton (Eds.), *Handbook of Educational Psychology and Students with Special Needs* (1st ed., pp. 388–425). Routledge. <https://doi.org/10.4324/9781315100654-19>
- Yang, H. H., & Farley, A. (2019). Quantifying the impact of language on the performance of international accounting students: A cognitive load theory perspective. *English for Specific Purposes*, 55, 12–24. <https://doi.org/10.1016/j.esp.2019.03.003>
- Yuliawati, L. (2021). The Effects of Vocabulary and Grammar Mastery on Students' Writing Skill. *Journal of English Language Learning*, 5(2). <https://doi.org/10.31949/jell.v5i2.3450>
- Yusnitasari, R., & Suwartono, T. (2020). Top ten most problematic grammatical items for Indonesian tertiary EFL learner writers. *Premise: Journal of English Education*, 9(1), 1. <https://doi.org/10.24127/pj.v9i1.2476>
- Zabihi, R. (2018). The Role of Cognitive and Affective Factors in Measures of L2 Writing. *Written Communication*, 35(1), 32–57. <https://doi.org/10.1177/0741088317735836>
- Zhao, Y. (2025). Review on Foreign Language Writing Anxiety in Second Language Context. *Communications in Humanities Research*, 64(1), 158–164. <https://doi.org/10.54254/2753-7064/2024.19280>