Assessing English Proficiency of Management and Accounting Students Using Linguaskill Business Tests Aligned with CEFR Standards

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ABSTRACT

This study aims to analyze the English language proficiency of students in Management and Accounting programs using the Linguaskill Business test and the CEFR standards. The research sample consists of 10 undergraduate students from the Management program and 10 students from the Diploma program in Management. Data, represented by test scores, were collected through the Linguaskill Business assessment. Subsequently, the data were statistically analyzed to determine the minimum, maximum, mean scores, and frequency distribution. This data was then converted into a CEFR standard table for further analysis of English language proficiency according to CEFR criteria. The findings indicate that the majority of Management and Accounting students possess basic English language skills, primarily at or below the A1 level. Some students demonstrated relatively good proficiency at the A1, A2, and a maximum of B1 levels. Therefore, it is essential to enhance the English language skills of these students, as they have not yet reached the higher levels of B2 and C1.

Introduction

English language proficiency is of utmost significance for Management and Accounting students in the global era. Professionals in these sectors must be able to communicate effectively in English due to the worldwide nature of their businesses. Proficient English skills allow students to effectively collaborate with international partners, understand and interpret global trends, and access a wealth of resources and knowledge available in English (Budiman et al., 2023). Moreover, English is often considered the language of business, and a lack of proficiency can hinder career growth and opportunities for advancement in the competitive global market.

In addition to enhancing communication and collaboration, English language fluency is required for Management and Accounting students to gain access to a variety of academic and professional resources. Many textbooks, research articles, and online resources in these subjects are published in English, thus students must have a solid command of the language

in order to fully engage and profit from these materials. Furthermore, as the business world becomes increasingly interconnected, the ability to understand and analyze English-language financial reports, market trends, and industry news is vital for making informed decisions and staying competitive in the global market (Agustina et al., 2024).

English language proficiency is key for Management and Accounting students looking to enhance their career prospects and secure international opportunities. Employers in these fields often value candidates who are proficient in English, as it demonstrates the ability to communicate effectively with diverse colleagues and clients from around the world. Additionally, many multinational corporations require employees to be proficient in English in order to work on global projects, participate in international conferences, and engage with stakeholders across borders (Wigati et al., 2020). Overall, English language proficiency is a valuable asset for Management and Accounting students seeking to succeed in the global era.

As a result, students of Management and Accounting must be fluent in reading, listening, writing, and speaking English. Asrifan et al. (2023) stated that these skills are essential for effective communication in the business world, where clear and concise communication is key to success. Proficiency in English allows students to effectively convey their ideas, arguments, and strategies to colleagues, clients, and stakeholders. Additionally, strong English skills enable students to understand complex business concepts, theories, and practices, as well as effectively analyze and interpret financial information.

The research conducted by Kayyis & Pratiwi (2022) delves into the importance of English language proficiency for Management students. The study explores how a strong command of the English language can significantly impact the academic and professional success of students in the field of Management. By examining the correlation between English language proficiency and various aspects of the students' academic performance, communication skills, and career opportunities, the research sheds light on the critical role that language proficiency plays in shaping the future prospects of Management students.

Sukarni (2020) conducted a study to investigate the importance of English language proficiency for accounting students. The research aimed to determine how language skills impact the academic performance and career prospects of students pursuing a career in accounting. The findings of the study revealed a strong correlation between English language proficiency and success in accounting courses. Accounting students with higher levels of English proficiency were more likely to excel in their studies and secure better job opportunities in the competitive field of accounting. This study highlights the significance of language skills in preparing future accountants for the global marketplace, where effective communication in English is essential for success.

Hence, a specialized English test tailored to Management and Accounting subjects allows educators to accurately assess students' language skills within the context of their specific area of study (Nuraeni, 2019). This targeted approach ensures that students are equipped with the language skills necessary to excel in their coursework and future careers.

Additionally, by focusing on industry-specific language and terminology, such tests help bridge the gap between academic learning and real-world application, preparing students for the challenges they will face in the workplace.

Linguaskill Business represents a tailored version of the Linguaskill assessment created by Cambridge Assessment English, specifically aimed at evaluating language competencies within a business context. This online examination is crafted for both small enterprises and larger corporations, employing terminology pertinent to the corporate world. It proves especially advantageous for organizations engaged in international operations, as it can be seamlessly incorporated into the hiring process or utilized to assess the language capabilities of employees post-training. The assessment evaluates all four language skills—Listening, Reading, Writing, and Speaking across levels A1 to C1. Winna & Sabarun (2023) emphasized that the assessment shall provide the option to assess individual skills or to combine them as required. The topics addressed in the test include a range of business-related themes

The Common European Framework of Reference for Languages (CEFR) is a standardized guideline used to measure language proficiency across Europe. It divides language skills into six levels, ranging from A1 for beginners to C2 for advanced speakers. This framework provides a common basis for evaluating language proficiency, making it easier to compare language skills across different European countries. The CEFR is widely recognized and used by language schools, employers, and educational institutions, helping individuals to accurately assess their language abilities and set language learning goals (Arifudin & Maryo, 2021). Its significance lies in promoting transparency, comparability, and quality assurance in language education and assessment, ultimately facilitating communication, mobility, and collaboration across Europe and beyond.

The study seeks to explore the English language proficiency levels of management and accounting students utilizing the Linguaskill Business test, aligning with the Common European Framework of Reference (CEFR) standards. This research is grounded in existing background knowledge, relevant theories, and previous studies in the field. By adopting a methodical approach informed by established principles, the researcher aims to contribute valuable insights to the field of language assessment and education.

Method

This study employs a quantitative research design, which allows for the systematic collection, analysis, and interpretation of numerical data to provide a comprehensive overview of English proficiency of Management and Accounting students. This approach involves the use of statistical methods to summarize and present data in a clear and concise manner, enabling researchers to draw objective conclusions based on empirical evidence (Cheek & Obey, 2023).

Population in research refers to the entire group of individuals or objects that the researcher is interested in studying (Dasadiya & Sarvaiya, 2024). The population for this

study comprises students from the Faculty of Economics and Business at Immanuel Christian University. Employing a purposive sampling technique, the researcher selected a sample of 20 students, which included 10 undergraduate students from the Management program and 10 students from the Diploma program in accounting. By using purposive sampling, researchers can ensure that their sample is representative of the population they are studying and can provide valuable insights into the research topic (Sumargo, 2020).

Data were collected through the Linguaskill Business test administered to the 20 students in a face-to-face setting. Testing methods are essential data collection techniques used in various academic research fields. By conducting e assessments, researchers gather valuable data to analyze and draw conclusions. These methods provide a systematic and structured approach to collecting information.

The data collected from the assessments includes results from tests measuring reading, writing, speaking, and listening skills in English. This data is subsequently subjected to statistical analysis, which involves determining the highest and lowest scores, frequency, and average values. Following this analysis, the scores are classified according to the Common European Framework of Reference for Languages (CEFR) to evaluate the English language proficiency of students in Management and Accounting based on these established standards.

Results and Discussion
Results

The following presents the results in the form of scores from the Linguaskill Business test administered to 20 students

Table 1.
Result of Linguaskill Business Test

Students	Reading	Writing	Speaking	Listening	Total
Ma1	95	100	132	109	109
Ma2	104	112	97	97	102
Ma3	84	90	89	112	94
Ma4	90	125	110	150	119
Ma5	100	145	128	148	130
Ma6	88	90	100	120	99
Ma7	96	100	86	104	96
Ma8	94	88	100	98	95
Ma9	86	96	120	139	110
M10	90	132	146	151	130
Ak1	84	90	84	98	89
Ak2	95	110	90	94	97
Ak3	100	105	147	138	122
Ak4	120	120	150	109	125
Ak5	84	94	98	92	92
Ak6	90	118	89	98	99
Ak7	102	140	127	142	130
Ak8	110	126	143	136	129
Ak9	86	90	93	107	94
Ak10	90	120	114	121	111

Source: processed data (2024)

The Linguaskill Business test encompasses a wide range of skills, with the lowest achievable score being 84 and the highest attainable score being 180 in each of the tested areas - Reading, Writing, Speaking, and Listening, as well as the overall total. The disparities in scores across these distinct skills are vividly depicted in Table 1, highlighting the diverse proficiency levels of test-takers in each area. Moving forward, the data presented in Table 1 will undergo meticulous examination through the lens of descriptive statistics, aiming to unveil patterns, trends, and insights that can offer valuable information for further analysis and interpretation.

Table 2.
Result of Descriptive Statistic

Descriptive Statistic	Reading	Writing	Speaking	Listening	Total
Maximum	120	145	150	151	130
Minimum	84	88	84	92	89
Average	94	109	112	118	108

Source: processed data (2024)

According to the data presented in Table 2, the highest score achieved by students in Reading is 120, while the lowest score is 84. In the Writing category, the highest score recorded is 145, with a minimum score of 88. For Speaking, students attained a maximum score of 150 and a minimum score of 84 in the same area. In Listening, the highest score is 151, and the lowest is 92. Overall, the highest total score in Linguaskill Business is 130, whereas the lowest total score is 89. The highest average score is found in Listening, at 118, followed by Speaking with an average of 112, Writing at 109, and the lowest average in Reading at 94. The average total score achieved by the 20 students is 108.

The CEFR standard is employed to convert students' scores obtained in the Linguaskill Business test. This internationally recognized CEFR framework is frequently utilized to describe test-takers' proficiency levels based on the scores they achieve. Below are the CEFR standards applied in the Linguaskill Business assessment.

Table 3.
Common European Framework of Reference for Language Standard for Linguaskill Business Assessment

CEFR Level	Score
C1 or above	180+
B2	160-179
B1	140-159
A2	120-139
A1	100-119
Below A1	82-99

Source: Cambridge English (2024)

Based on Table 3, which presents the English language proficiency according to score ranges, the overall scores from the Linguaskill Business test taken by 20 students can be converted accordingly.

Table 4.
Converted Score Based on CEFR Standard

Students	Reading	Writing	Speaking	Listening	Total
Ma1	Below A1	A1	A2	A1	A1
Ma2	A1	A1	Below A1	Below A1	A1
Ma3	Below A1	Below A1	Below A1	A1	Below A1
Ma4	Below A1	A2	A1	B1	A1
Ma5	A1	B1	A2	B1	A2
Ma6	Below A1	Below A1	A1	A2	Below A1
Ma7	Below A1	A1	Below A1	A1	Below A1
Ma8	Below A1	Below A1	A1	Below A1	Below A1
Ma9	Below A1	Below A1	A2	A2	A1
M10	Below A1	A2	B1	B1	A2
Ak1	Below A1	Below A1	Below A1	Below A1	Below A1
Ak2	Below A1	A1	Below A1	Below A1	Below A1
Ak3	A1	A1	B1	A2	A2
Ak4	A2	A2	B1	A1	A2
Ak5	Below A1	Below A1	Below A1	Below A1	Below A1
Ak6	Below A1	A1	Below A1	Below A1	Below A1
Ak7	A1	B1	A2	B1	A2
Ak8	A1	A2	B1	A2	A2
Ak9	Below A1	Below A1	Below A1	A1	Below A1
Ak10	Below A1	A2	A1	A2	A1

Source: processed data (2024)

From the data presented in Table 4 above, the statistical frequency of the data can be established for further interpretation. The following table contains the frequency of each value based on the CEFR standards.

Table 5.
Frequency of Score Based on CEFR Standard

CEFR Level	Reading	Writing	Speaking	Listening	Total
C1 or above	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
B2	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
B1	0 (0%)	2 (10%)	4 (20%)	4 (20%)	0 (0%)
A2	1 (5%)	5 (25%)	4 (20%)	5 (25%)	6 (30%
A1	5 (25%)	6 (30%)	4 (20%)	5 (25%)	5 (25%)
Below A1	14 (75%)	7 (35%)	8 (60%)	6 (30%)	9 (45%)

Source: processed data (2024)

Based on the data presented in the table above, the reading proficiency of the majority of students is significantly below the A1 level, with only one student achieving an A2 level in reading skills. The writing abilities of the students exhibit considerable variation, with 35% of students scoring below A1, followed by 30% at the A1 level and 25% at the A2 level. Furthermore, the speaking skills also show a predominance of scores below A1, which account for 30% of the total, while each of the A1, A2, and B1 levels holds an equal percentage of 20%. In terms of listening skills, there is a similar distribution, with the below A1 level again leading at 30%, followed by A1 and A2 levels at 25% each, and B1 at 20%.

Overall, the data indicates a clear dominance of scores below the A1 level, which constitutes 45% of the total. This is followed by the A1 level at 30% and the A2 level at 25%. Notably, there are no recorded scores at the B2 level or above C1 across all skills—reading, writing, speaking, and listening—as well as in the overall Linguaskill Business test scores.

Discussion

The prevalence of low A1-level scores in Reading proficiency highlights a pervasive issue among Management and Accounting students regarding their comprehension of English texts. Factors contributing to this trend may include a scarcity of vocabulary resources, underdeveloped critical thinking abilities, and other related shortcomings. To address these issues, educators should design specialized treatments that focus on language enrichment, cognitive skill enhancement, and general academic assistance. Educational institutions can help students enhance their English language competence and achieve academically by providing them with the tools and methods they need to overcome these challenges. Research by Suyadi (2020) underscores the importance of providing comprehensive support for English language learners in order to enhance their language proficiency.

The distribution of writing abilities among students at the lower levels of A1, A1, and A2 in the Writing proficiency of Management and Accounting majors reveals a promising trend. The majority of students demonstrate competence in producing well-written academic papers with the potential for further development. This indicates that the foundational knowledge and skills provided in their respective programs have adequately prepared them for the rigors of academic writing. The ability to craft well-structured and coherent arguments is essential in the fields of Management and Accounting, where clear communication and analytical thinking are key components of success.

Students' competency levels in management and accounting writing can be ascribed to a variety of variables, including the emphasis on critical thinking and research in their education. By working with difficult material and synthesising knowledge from numerous sources, students can improve their writing skills and generate high-quality academic papers. This finding is in line with research by Putri et al. (2021) that the feedback and guidance provided by faculty members play a crucial role in helping students improve their writing skills. Through constructive criticism and suggestions for improvement, students are able to refine their writing style and approach, leading to enhanced academic performance.

Although the majority of students may struggle with speaking proficiency, it is important to recognize the subset of students who excel in this area. These students demonstrate a higher level of understanding and are able to communicate effectively at a B1 level. This subset of students showcases a diverse range of skills and a balanced proficiency in speaking, allowing them to engage in more complex conversations and express their thoughts and ideas with clarity. By acknowledging and supporting these students, educators

can help them further enhance their speaking abilities and continue to progress in their language learning journey (Anhar et al., 2021).

The subset of students who demonstrate a diverse and balanced understanding of speaking proficiency represents a valuable asset in any language learning environment. These students not only showcase their individual strengths in speaking but also inspire and motivate their peers to strive for higher levels of proficiency. This finding is in line with research by Aswad & Wirentake (2023) about creating a supportive and inclusive learning environment. By doing so, educators can encourage all students to reach their full potential in speaking proficiency. Students can develop their speaking abilities and achieve higher levels of competency by receiving targeted teaching, practice exercises, and feedback, allowing them to communicate more effectively and confidently in the target language. This is in line with research conducted by Estisari et al. (2021) that good language learning is supported by appropriate teaching methods.

Examining the distribution of students listening skills reveals constancy across levels. Students are positioned at levels below A1, directly at level A1, and at level A2. This distribution suggests that there is a clear progression in students' listening abilities, with some students still developing foundational skills, while others have moved on to more intermediate levels. Understanding this distribution is crucial for educators as it allows them to tailor their teaching strategies to meet the diverse needs of students within each proficiency level. 3. This finding is in line with research by Arianti (2021) that the consistent distribution of students at different listening skill levels underscores the importance of individualized instruction and differentiated learning experiences. Educators must recognize that students' proficiency levels can vary significantly, even within the same classroom. By acknowledging and responding to this diversity, educators can create a more inclusive and supportive learning environment that empowers students at all levels to progress and excel in their language acquisition. The distribution of students below A1, at A1, and at A2 in listening skills serves as a valuable diagnostic tool for educators to assess student needs and tailor their instruction accordingly.

Based on the overall test scores, it is evident that the majority of students' English language abilities are still at a level below A1. This significant disparity with the small number of students at levels A1 and A2 highlights a concerning trend in language proficiency among the student population. The gap between the lower-level students and those at higher levels underscores the need for targeted interventions and support to help students improve their English language skills.

Conclusion

Using the Linguaskill Business test to analyse and discussion management and accounting students' English ability, it is clear that most students fall into the basic level or below A1. This suggests that there is a considerable need for this student body to increase their English language proficiency. While there are a few students who have achieved levels A1, A2, and B1, they represent only a small and statistically insignificant number. Despite

the presence of these higher achievers, none of the students demonstrated proficiency at the advanced levels of B2 and C1. This highlights the overall trend of limited English proficiency among the Management and Accounting student population, pointing towards the necessity for targeted language learning interventions.

The results of the Linguaskill Business test provide valuable insights into the English proficiency levels of Management and Accounting students. The dominance of basic level or below A1 proficiency among the majority of students underscores the importance of addressing language learning gaps within this academic group. It is encouraging to see that there are a few students who have reached levels A1, A2, and B1, signifying some level of progress and potential for growth in their language skills. However, the absence of students demonstrating proficiency at the higher levels of B2 and C1 suggests that additional support and resources are required to enable students to advance to more advanced language proficiency levels. This calls for a concerted effort from educators and administrators to implement targeted interventions that cater to the diverse learning needs of Management and Accounting students in enhancing their English language capabilities.

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