Challenges and Strategies in Workplace English Communication: Undergraduate Accountant Internship

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Abstract
Competency in occupational English is crucial among university graduates in Malaysia. Nevertheless, there have been constant concerns regarding the graduates' need for English communication skills. In order to overcome the challenges and become competent, they need to employ strategies that would assist them to remain relevant and sustainable during their internship. This paper presents the challenges and strategies in workplace English Communication among undergraduate accountant internships. Attempts undertaken by the accounting interns in overcoming the challenges in English language communication during their six-month internship experiences at respective companies in Kuala Lumpur, Malaysia, are also discussed. The study employed a qualitative research method using face-to-face, semi-structured interviews with five (5) interns from the Faculty of Economics and Management of a public university in Malaysia. Interviews with two managers and a supervisor who were the persons in charge of the interns were also carried out. The interview data was transcribed verbatim and analysed using Braun and Clarke's six-step thematic analysis. The interns' data was triangulated with the supervisor and managers' views and later validated by three independent coders using Cohen's Kappa Reliability Test. The strategies employed by the accounting interns in overcoming the English language communication challenges included speaking English with non-Malay colleagues, seeking help from the supervisor, consulting colleagues or seniors’ expertise, and reading work-related documents. The implications of the findings focus on university administrators to strengthen the teaching and learning of the English language and help undergraduates improve their communication skills in English are also discussed in this paper.

Keywords: accounting interns, communication skills, communication challenges, English, strategies, experiences, accountant internship

Introduction

Social learning theory places a strong emphasis on learning through communication and participation. Most learning occurs from work challenges and through social interaction. Therefore, working and learning cannot be separated (O’Donovan, 2018). Internship plays an essential role in providing a learning environment to undergraduates, and managers play a vital role in controlling knowledge resources regarding how and what knowledge is emphasized. Their learning orientation is crucial to workplace learning (O’Donovan, 2018).

The internship has long been recognised as a valuable learning experience that connects an undergraduate with the real world of employment. A practical and meaningful internship would help undergraduates become knowledgeable and skilful in their future jobs. The importance of structured training or internship at the tertiary level to professionally prepare undergraduates before they enter the job market is indicated in findings from the World Bank and Talent Corp Survey (2015). Most companies surveyed stressed firms’ collaboration with universities and the importance of providing more practical training for undergraduates. Thus, companies play a crucial role in helping to develop interns’ knowledge and skills in their field of study during their internship. The internship experience provided by the university has exposed undergraduates to the real business world. They did not feel strange when offered a permanent position in the company (Chiew, 2018).

Previous studies have investigated and reported studies on the causes of Accounting graduates’ English communication challenges in the workplace. These include a lack of English communication skills, barriers to communication, and a lack of confidence. Heang et al. (2019) conducted a study to gauge the technical and soft skills accountants deemed to need to improve while performing their jobs. The respondents believed their communication skills needed to be improved, affecting them while performing their jobs. Some of the interviewees in the study stressed that mastering communication skills would boost their confidence and improve their networking skills. The study by Lee et al. (2013) revealed that many newly hired accounting graduates in Malaysia need better verbal and written English language skills.

A study by Monster.com in Malaysia revealed that over one-third of Malaysian fresh graduates quit their first job in less than a year (Azahar, 2017). One of the significant obstacles faced by these new graduates was their need for industry knowledge. The study also blamed the universities for their excessive emphasis on theories and the lack of provision of industry collaborations as some of the factors that contributed to the fresh graduates’ deficiency. Mastracchio (2017) asserted that formal accounting education provided by universities is often criticised for being bloated, inefficient, obsessed with research, and inadequate in preparing students for the workforce. Heang et al. (2019) affirmed Mastracchio’s (2017) statement because universities put in tremendous effort and resources in producing large numbers of research and publications to improve their ranking in the academic industry.

According to Chiew (2018), the data from the Global Limelight Work Readiness Survey showed that 73 percent of the employees in the survey were equipped with the necessary skills and capabilities before securing a job. However, when they started working, their confidence dropped as they discovered that the skills and knowledge learned from the university courses did not keep them up-to-date with the latest industry practices. Chiew (2018) reported that some of the Global Limelight Work Readiness Survey employees stated
that they needed to prepare or prepare for their first job. The reasons for their lack of work readiness were unfamiliarity with the actual work environment and the fact that what they learned from the university differed from the real-life situation. They also feared that the skills acquired in university might not be compatible with what was expected by their employers. They believed they needed to equip themselves with sufficient practical skills to perform well in their workplace.

Despite the English classes the interns had undergone during their study period, they faced challenges in dealing with communication skills at the internship workplace. Thus, this study was carried out to identify the challenges faced by the interns and how they overcame the challenges they faced in their workplace English language communication during their internship. It addresses the questions of (i) what were the challenges in their workplace communication and (ii) what were the strategies the interns had employed to overcome the challenges. The findings should contribute significance to English language practitioners' syllabus and material to prepare accounting students during their internship. The interns share and reflect on their challenges and relate their strategies.

**Literature Review**

**Challenges in English Language Communication**

In a study by Mahbub and Hadina (2021), environmental, psychological and linguistic factors have contributed to the poor oral performance of English learners. The environmental factors include learners’ passiveness, demotivation and mixed abilities. The psychological factors were related to anxiety, shyness, self-efficacy, confidence, emotions, and reluctance. Linguistic factors include lack of language knowledge, accuracy, fluency, and low vocabulary. The environmental, psychological and linguistic factors outlined were considered in this study to determine the factors that affect the accounting interns’ challenges in workplace English communication.

In the context of Nepal, Chand (2021) found that Nepalese students, in general and university students in particular, face many difficulties in speaking English fluently. Some could not speak even a little English after completing their graduate degree. He explored the causal factors and suggested the need for a favourable environment, maximising learner autonomy, changing teaching practices, revising courses, and conducting speaking activities repeatedly. When graduates attempt to communicate in English with their counterparts from foreign companies, language barriers occur. Warren and Lee (2020) described the complexities involved in understanding language and culture in the workplace. These include the dynamic norms, values, and behaviors of professionals, the nature of the professional contexts and workplaces where intercultural communication occurs, and the context in which each interaction occurs.

**Ways to overcome English Communication Challenges**

Some students in Heang et al.'s (2019) study believed that they had acquired sufficient technical and soft skills through the various activities organised by the university, such as
presentations, public speaking and training. The class presentations made them confident to speak in front of an audience. The training enabled them to maintain conversations with colleagues and clients and to share ideas with their employers. Using English on the university campus enabled the students to improve their English language proficiency. Social activities and competitions helped them acquire soft skills such as communication, leadership, and time and stress management skills (Heang et al., 2019).

Previous research identified that L2 students may employ diverse strategies such as repeating, paraphrasing, speaking more clearly, writing down, and spelling out to compensate for communication breakdowns (López, 2011). Little is known about the communication strategies employed by L2 international university students or the effectiveness of their strategies. Park et al. (2017) investigated the communicative strategies that L2 learners employ to enable them to sustain interaction with others and resolve communication breakdowns.

The most effective strategy was related to pronunciation, followed by paraphrasing and clarity of speech. The ability to paraphrase is closely linked to communicative success, given the participants' evaluation of its frequency of use and its perceived effectiveness. As already addressed in previous work (López, 2011), paraphrasing is one of the popular strategies among ESL and EFL speakers, regardless of their language proficiency. Participants seemed to be aware of the significance of pronunciation and its effectiveness in overcoming challenges caused by their accented English. Other studies have also explored pronunciation, finding that many L2 students indicated pronunciation-related perceptions of difficulties (Derwing & Rossiter, 2002). Further, they were concerned that other English users might not understand their English without improving their accents.

Method

This study employed a qualitative research method using a multiple-case study design to investigate the experiences of the accounting interns in their workplace communication. The primary data of the present study comprised face-to-face semi-structured interviews with five accounting undergraduates, two managers, and a supervisor from the company involved in the internship. The interview data was verbatim transcribed, and using the thematic analysis by Braun & Clarke (2006), we analysed the data and coded it in different themes and sub-themes. The researchers administered The Cohen's Kappa Reliability Test and validated the data using three independent integrators with vast qualitative research experience.

Participants

The researchers utilized the snowball sampling strategy to select the participants and sites. We asked the participants to recommend other individuals to be interviewed. This study employed the multiple-case study tradition in gathering data through interviews and
observations involving five accounting interns and three HR officers. The experiences and challenges faced by the accounting interns in their English communication at the workplace were explored through the semi-structured interviews with the five interns at their workplace and later followed by the manager's and supervisor's interviews. The researchers also observed the workplace site and environment in the presence of the interns and their manager or supervisor. The five final-year undergraduates undergoing their six-month internship were the main participants in this study. They were from the School of Accountancy, Faculty of Economics and Management, Universiti Kebangsaan Malaysia (UKM). The interns were labelled as Int L, Int K, Int N, Int R and Int A. Two managers and a supervisor were also interviewed to triangulate findings from the interns' data, and they are referred to as Mgr Int L and Mgr Int A and Spv Int A, respectively. This study included three Chartered Accounting companies, CA1, CA2 and CA3 and one oil and gas company (O&G). The participants' demographic data is presented in Tables 1 and 2 below. Table 1 below illustrates the profiling of the interns.

Table 1. Profile of interns

<table>
<thead>
<tr>
<th>Interns</th>
<th>Company</th>
<th>Gender</th>
<th>Age</th>
<th>MUET</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Int L</td>
<td>CA1</td>
<td>Male</td>
<td>22</td>
<td>4</td>
</tr>
<tr>
<td>2 Int K</td>
<td>CA2</td>
<td>Male</td>
<td>22</td>
<td>2</td>
</tr>
<tr>
<td>3 Int N</td>
<td>O&amp;G</td>
<td>Male</td>
<td>23</td>
<td>4</td>
</tr>
<tr>
<td>4 Int R</td>
<td>O&amp;G</td>
<td>Female</td>
<td>24</td>
<td>3</td>
</tr>
<tr>
<td>5 Int A</td>
<td>CA3</td>
<td>Male</td>
<td>22</td>
<td>3</td>
</tr>
</tbody>
</table>

The following table, Table 2, illustrates the profiling of the managers and supervisors.

Table 2. Profile of managers and supervisor

<table>
<thead>
<tr>
<th>HR Officers</th>
<th>Company</th>
<th>Gender</th>
<th>Race</th>
<th>Work Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Mgr Int L</td>
<td>CA1</td>
<td>Female</td>
<td>Malay</td>
<td>25 years</td>
</tr>
<tr>
<td>2 Mgr Int A</td>
<td>CA3</td>
<td>Female</td>
<td>Chinese</td>
<td>Ten years</td>
</tr>
<tr>
<td>3 Spv Int A</td>
<td>CA3</td>
<td>Male</td>
<td>Malay</td>
<td>Three years</td>
</tr>
</tbody>
</table>

Research Instruments

In order to study the related issues and to unravel the graduates’ competency, experiences and challenges in their English language and communication skills, two research tools methods are employed. This includes interviews and observations, enabling the researchers to triangulate the data.
The Research Procedures

The first step involved was the preliminary study, the informal interview with two interns. It was conducted to understand better the actual tasks and experiences of an accounting intern before the real interviews and field trip visits to companies were conducted. The preliminary study was undertaken to understand the real environment of the workplace setting of accounting interns. The observation was carried out in the first phase of the data collection—the observations aimed for the researcher to understand the actual workplace situation for the accounting interns. Through the observations, the researchers became aware that the interns’ workplace was not confined to their office only but also included the clients’ office. The next step involved the interview with the participants of the study, namely the interns, the managers and the supervisor. Semi-structured interviews with the managers and the supervisor were conducted after the interns from the respective companies had been interviewed. The interviews enabled the researcher to obtain the manager's and supervisor's perspectives on the English communication skills of the accounting interns.

Data Analysis

The data analysis for the findings utilized the qualitative method. The transcribed interview data was analyzed and coded using the NVIVO 12 software. The responses from the participants were individually selected and analysed before they were entered and coded using different themes. Braun and Clarke's (2006) six-step thematic analysis was adopted to analyse the data. A content analysis of the interview responses was categorised based on several aspects, such as the different skills of listening and speaking, reading, and writing in the workplace, English communication needs and other experiences in English communication at the workplace. These different categories of codes and themes were analysed, interpreted and later validated by three independent coders using Cohen's Kappa Reliability Test.

Findings

Challenges in English Language Communication

The interns faced several challenges in their English language communication at their internship workplace. The challenges faced by the Accounting interns are summarised in Table 3 below. Excerpts from the interviews with the interns and their manager and supervisor exemplify the challenges.

<table>
<thead>
<tr>
<th>Types of Challenges in English Communication</th>
<th>Int A</th>
<th>Int N</th>
<th>Int R</th>
<th>Int K</th>
<th>Int L</th>
</tr>
</thead>
<tbody>
<tr>
<td>Limited knowledge of the accounting terms in English</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>Limited technical knowledge</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
<td></td>
<td></td>
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<tr>
<td>Lack of business writing skills</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
<td></td>
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<tr>
<td>Difficulty in understanding business slang</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Limited Knowledge of the Accounting Terms in English

Int R relayed the difficulty she faced during her communication in English because of her unfamiliarity with some words used at her workplace. She explained, “Maybe there are some words that I’m not familiar with.” (Int R). In another situation, Int L shared his experience of learning new Accounting terms in English, where he narrated an unfamiliar word. He explained, "I was given the task to readjust the account. I find a bit awkward like, ‘liabilities’ because we were using the Malay terms in Accounting. So it is different from English.” (Int L). The interns faced some difficulties because they needed to familiarise themselves with some accounting terms in English. After all, the Accounting courses at their university were mostly taught in Malay. Int K reported that it was rather challenging for him to understand the words uttered by the foreign Indian officers at his workplace, and they also could not decipher Int K’s utterances. This could be because he had never heard some of the words used by the foreign Indian officers. He explained, "Maybe from me also. Because sometimes I don't understand the words they use. Sometimes, I, I never hear the words. What is that?” (Int K).

Limited Technical Knowledge

Int. A faced several problems during the first two months of his internship due to needing more technical knowledge on the assigned tasks as an auditor. He could not conduct the audit interview with his clients as he found it demanding to deliver his message in English, “I think when a difficult situation that I had to, I find hard to, hard to deliver my message ” (Int A). He further illustrated the situation he had to face when he first joined the audit team in the following excerpt: “I think at the workplace since I think uhh when we talk about the company when we talk about activities of the company, the problem, the situation is quite complicated to explain. So I find that there is the challenge.” Int A found it difficult to communicate with his company’s clients and staff due to his limited technical knowledge and language skills. Consequently, Int A needed to have appropriately executed his assigned workplace tasks.

His supervisor supported the problem faced by Int A in communicating in English. Spv Int A explained, “…we will ask the client for any information or documents. So first, I think he's not really, not really comfortable, to ask the guy. Let's say he didn't know, well, what to ask from clients.” (Spv Int A).
Lack of Business Writing Skills

Int N narrated the difficulties he faced in the writing task he assigned, “writing, maybe, because we do not easily use the type to write the formal business writing in our university. That's quite challenging for me” (Int N). Another writing challenge he faced was using legal terms as he explained, “Uhhh legal terms and err yeah because the legal way of writing is quite complicated.” (Int N). Int N was assigned to write a Board Paper using legal terms he had not learned before his internship. He further explained, “We never learn that thing even though it's related to our finance. but its something new that we need to use the legal terms like very, very legal.” (Int N)

Lack of Exposure to Business Slang

Interns also needed help delivering a message in English due to the need for more understanding of the language or the business slang used in the Accounting profession. Intern A explained that one of the reasons for this difficulty was because the language used at the workplace was different from what he learnt at the university, as he maintained, “I mean the language, it’s quite - it’s quite different with the campus” (Int A).

Int L mentioned, "Because most of the auditors, most of the accountants are Chinese, so the slang is quite uh hard for me to understand especially in several terms, specifically in Accounting" (Int L). He elaborated that it took him some time to understand and interpret the message his Chinese clients were trying to convey.

Lack of Exposure to Malaysian Accent

The interns seemed unfamiliar with the local English dialect used by their clients. This may be due to the need for more exposure to Malaysian English dialects. The interns had to comprehend the local English dialect with its highly accented words used by some Malaysian non-native English speakers. The accent of the local variety of English also posed challenges for some of the interns, as shown in this excerpt: "I mean. I don’t think so it's standard English. It’s something like, this is easy ma.” (Int A). Interestingly, Int A claimed he could not understand his clients' language because most of them could not communicate well in English. It was difficult for him to understand their speech, "I mean, uhh... maybe I think, but most of the client’s ah. maybe they also cannot communicate well in English so that’s why we find difficulties to understand.” (Int A).

Difficulty in Understanding Foreign Accents

Three of the interns, namely Int N, Int K and Int A, shared their experiences of not understanding the accents of their interlocutors, including their company's foreign executives. As for Int N, it was his first experience communicating with foreign executives who were Cuban, Portuguese and Spanish, "I think because, like I said earlier, to understand the accents from other foreign countries" (Int N). Int K also faced a similar
problem in understanding the accents of his executives from India, which he was unfamiliar with, often resulting in communication breakdowns. Int K illustrated his problem in understanding the pronunciation of his Indian executive in the following excerpt:

*Sometimes, we don't know how they speak to us. Sometimes like I say uhm "a", we uh from us, we talk "a", and then they-they said uh,", in "e" like that. So sometimes (chuckles), I don't understand uh.* (Int K)

**Lack of Oral Communication Skills**

Int A faced a challenge when asking questions and understanding the information he received from his clients. He explained, “*One of the challenges I face is to deliver the message. How to ask the questions, understand what the clients want, and explain about the increase that I point to them.*” (Int A). Int A was worried about how to ask questions and if he could understand the client's requests for an explanation during the audit session. Int K also faced some difficulties in understanding the communication of his colleagues due to his limited oral skills and vocabulary as he explained, "So I can understand, but when I don't understand what he talks, what we uh, what word that he uses, so I just say, uh sorry." (Int K)

**Strategies to Overcome the Challenges in Communication**

This section reports the ways and strategies employed by the interns to overcome the challenges they faced in their workplace communication. The strategies employed by the accounting interns to overcome the challenges they faced in their English language communication at the workplace are summarised in Table 4.

<table>
<thead>
<tr>
<th>Strategies for overcoming communication challenges</th>
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<td>I</td>
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<td>n</td>
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<tr>
<td>t</td>
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<tr>
<td>A</td>
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</tbody>
</table>
Speak with Colleagues

For Int A, he could practice his verbal skills by communicating with non-Malays in English. He made attempts to engage himself in his workplace interactions. He explained, "I think during an internship, I tried to communicate in English, especially with my Chinese colleagues. So I think that’s the one thing that I try to improve my English" (Int A). Int N initiated informal conversations with colleagues to enable him to practise his speaking skills at the workplace. He said, "Yeah. Yeah, I try to, you know, like, speak to my colleagues. Yeah, but it's not work-related things. More like gossip" (Int N). Int N knew that creating opportunities to communicate, even though unrelated to work, would help him gain the confidence to speak English with his colleagues and others. Another intern, Int K, also tried to improve his communication skills by speaking with his non-Malay colleagues in English despite knowing they could understand and speak the Malay language; as he explained, "actually have er..., they can speak Malay. So they tend to speak in English, it’s not like uhh the foreigner." (Int K)
Seek Assistance from Colleagues and Seniors

When faced with communication problems, the interns consulted their seniors for help in understanding what the interlocuter was trying to tell them, as mentioned by Int L and Int A in the excerpts below:

“...sometimes I just uhm ask my seniors la.” (Int L)
“... and sometimes I ask my senior. Yeah how to explain this, how to. What- what are they trying to talk about.” (Int A)

The supervisor to Int A agreed that Int A asked questions if he had problems during the audit field as he was learning from his seniors who had more experience, "Learning, uhhuh, learning from the seniors” (Itv Spv Int A). Mgr Int A also supported Spv Int A’s statement that interns would refer to their seniors when they faced problems in their workplace communication, “they will refer to the HOD (Head of Department) or the senior that lead them” (Itv Mgr Int A). Int R also consulted her senior in clarifying certain things she was unsure of. She would pick on some points and then ask her senior to check if it was the correct information she had received. She explained her way of consulting her superior as follows:

"Sometimes we just like to take key points from what they were trying to explain. Err, from their lah okay we: so and then like to make sure what we understand. I try to ask like, okay, this is what I understand. Is it, is it like this this?”(Int R)

As for Int K, he asked his colleagues to help him when he faced communication problems to understand the information relayed by his company's executive from India. Int K sometimes could not understand the accent used by the Indian executive and had to rely on his colleagues for help. Ink K's colleague would translate what his Indian foreign executive was trying to inform him from Tamil to Malay. He related his experience, “Hmmm: maybe sometime I have a problem. So from that I just how I, I try to overcome that. I asked them to talk Tamil with my colleague. so they just talk to me in Malay.” (Int K)

Seeking help from colleagues helped interns overcome some of the challenges they faced in workplace communication.

Consult Supervisor

The interns also consulted their supervisors when they needed help understanding specific writing skills that they were required to do. For example, Int R referred to her supervisor when unsure of her email writing. Sometimes, I seek my supervisor's help in writing an email. Err, before I send the email, I… show her, is my, is my sentence correct? Is it professional enough? (Int R). Int R knew of her inadequacy in writing formal business emails and chose to seek advice from her supervisor to improve her professional email.
writing skills. Her supervisor would check and later comment on her email to ensure it was written in the correct business format and tone.

For intern Int N, his supervisor spotted his difficulty communicating in English when she noticed him code-switching using English and Malay when he started his internship at the company. She helped him by giving him samples of emails as guidelines to improve his written communication skills. She also encouraged him to read English materials and speak with his colleagues to gain the confidence to communicate in English. Eventually, Int N consulted her when he was not sure of the specific writing tasks he was assigned, as he explained in the following excerpts:

*I got help from my SV. She tries to say, you know, okay, you got... err, I send you some email, you can read it, practice it, and they can also err.. maybe talk to some colleagues.* (Int N StEC/CsSpv-CqCm)

Other interns also sought help from their supervisors when they needed clarification on what they were required to do by their managers or directors. Int N stated, "Err other than that, maybe I ask my supervisor to: what my bosses need me to do" (Int N).

*To Read Related Documents*

Int A chose to read related documents to overcome some of the communication challenges he was facing. According to Int A, "I think to overcome is, I, I need to get used of it. I need to read a lot about the report, what is the, what is the situation that they want to talk to me" (Int A). By reading the relevant materials, Int A could improve his vocabulary and knowledge and, thus, perform the tasks assigned to him at the workplace well and understand what others were communicating. In a similar situation, Int R reported that she opted to read sample emails to write good professional emails to which she had been assigned. She learned from the sample emails how to write professional emails and the steps she could follow. By reading other emails, she was able to improve her email writing skills and produce effective emails.

*Yes:: So umm .. for me, like sometimes for me err, I wanted to write just a simple email, I have to refer to other emails for me to write. This is how they write their emails. So I have to, like, okay ni first, something like that.* (Int R)

In addition to reading email samples, Int R sought help from her supervisor to ensure what she had written was a professional email; as she explained, "So like, sometimes like, she err... correct me the wording"(Int R). She learnt from her mistakes and consequently used the right words taught by her supervisor and her reading sample emails, which eventually helped her improve her email writing skills.
Discussion

The findings generate a discussion on the challenges faced by the accounting interns in terms of their use of English at their workplace and the strategies they adopted to improve their knowledge and skills during the internship.

**Challenges**

Learning new words or Accounting terms that the interns had not heard before was a challenge they faced during the internship. This supports a study by Mahbub and Hadina (2021), which identified linguistic factors contributing to English learners’ poor oral performance. One of the linguistic factors is low vocabulary levels. The interns were unfamiliar with some words as they learnt the words and terms in the Malay language and found that they needed to gain familiarity with the English words and terms used in the actual Accounting workplace. Facing difficulties of not knowing how to ask clients questions during their audit interviews is a skill that needs to be given training. This would affect the efficiency of audit interview sessions when interns could contribute little during the audit interviews. When interns face the challenge of writing business emails and other workplace written tasks, it amplifies their incompetency in Business writing skills. They found it a challenge due to the need for more experience in business writing.

Understanding non-native English speakers’ slang is a challenge in the interns’ communication at the workplace. Hayat (2009) claimed that this is another difficulty that English learners face in learning the language because it is often challenging to cover all slang and colloquial expressions in their learning of English at the university. This also relates to the interns’ difficulties when communicating with non-native English speakers at their workplace. Derwing and Munro (2015) mentioned that the accent varieties might cause problems for learners because the accents would confuse the learners and hamper their understanding, making it hard for them to decipher the intended meaning. Understanding foreign accents is an aspect that needs attention in the interns’ undergraduate training. They need to gain exposure to listening to English of foreign accents, thus impeding understanding or managing interaction with foreign employees, for instance. Warren and Lee (2020) described that the complexities in understanding language and culture in the workplace align with Mahbub and Hadina’s (2021) environmental factors influencing English learners’ poor oral performance.

Most interns faced challenges in their written and oral communication at the workplace, especially in understanding the English words and terms used in their Accounting profession. This may relate to the fact that they were exposed to the terminologies in Malay, primarily when lectures are delivered in the national language, Malay. Similarly, interns also needed help understanding the slang and accents spoken by non-Malay clients and foreign executives who are non-native speakers of English as they had never been exposed to such actual tasks or workplace situations. Their limited
vocabulary due to their weak English language proficiency and lack of communication skills hindered them from communicating well at the workplace.

**Strategies**

Concerning previous studies where students employed diverse strategies such as repeating, paraphrasing, speaking more clearly, writing down, and spelling out to compensate for communication breakdowns, the findings highlight other strategies identified by the interns to overcome challenges they faced at the workplace. These included seeking help from colleagues and their supervisor's advice to improve themselves in certain aspects and skills they lacked. This is in line with the findings of Chan (2021), who reported that her graduate respondents used various strategies to learn workplace communication and solve language-related problems in their communication. These communication strategies, also known as analytical strategies, are regarded by Walker and Leary (2009) as highly pivotal for successful problem-solving in communication.

The interns felt that the internship was the best platform to improve their English communication skills as it specifically allowed them to speak in English. The finding in Mat Saad supports this et. al's (2014) study as she reported that her participants were excellent in finding and even creating opportunities to speak or to practice the language. Similar experiences were narrated in this study. Seeking assistance from seniors when faced with communication challenges at the workplace is a viable strategy. This is because the interns regarded the seniors as those with years of experience as certified accountants. On the same note, managers and supervisors play an essential role in the internship duration. O’Donovan’s (2018) study confirmed that managers or supervisors are vital in controlling knowledge resources regarding how and what knowledge is distilled. Such learning orientation has also been considered a key determinant in influencing learning among employees at Workas Int. N conveyed that it had improved his email writing skills. Consulting their supervisors was one of the ways employed by the interns not only to overcome the communication challenges they faced but also to learn the required communication skills.

When faced with challenges in English communication, the interns were able to identify what communication skills they needed to improve. They tried to improve their weaknesses by motivating themselves to take the necessary actions to reduce the problems they faced in their English communication at the workplace.

**Conclusion**

As this paper aims to present the challenges and strategies to overcome the challenges faced by the accounting interns at their internship workplace, several challenges were identified, and the university undergraduate accounting interns attempted to overcome the challenges in English language communication during their internship. University accounting
curriculum must be practical and in line with the current development of the industry so that students can obtain relevant and up-to-date knowledge in the field while at the same time possessing the relevant skills they need to be equipped with to meet the expectations of the employers. It is thus crucial for both accounting and language educators to work together in identifying the communication needs of graduates. The findings highlight the need for work readiness among interns despite the teaching and learning they had undergone at the university. They indicate the actual language and communication skills needed or those that we language practitioners need to be made aware of or put emphasis on in the course syllabus.

Nonetheless, the findings prove that internship is a valuable learning experience as it allows undergraduates to experience the workplace as a rich learning environment. It also plays a significant role in shaping and facilitating learning opportunities that are meaningful and relevant for undergraduate students' future employment. The interns in this study were positive in overcoming the challenges. They sought help in improving their communication skills at the workplace from the experienced members within their community of practice.

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