Analysis of Linguistic Errors in Students' Writing in the Accounting Department.

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Abstract. This research aims to determine the types of linguistic errors in writing business letters in Business English classes. The design of this research is qualitative research with a research sample of 20 students' written text in the Accounting Department. Data was collected through students' writing which was analyzed using the theory of Hubbard et al. (1996). Hubbard et al. (1996) classify errors into four main categories: grammatical, syntactic, substance, and lexical errors. This research examines the most common types of errors and their frequency occurrence in English writing of non-English major Indonesian students. This research implies the needs of stakeholders and companies for the quality of writing business letters in the world of work can be met. Apart from that, the results of this research are needed for the development of Business English learning materials for the lecturers who teach English for Business Writing. The primary findings from this research show that Substance Errors are Predominant errors (52%). The high frequency and percentage of substance errors indicate a need for improvement in capitalization, punctuation, and spelling. Grammar Errors are Significant (27%). The substantial number of grammar errors suggests that there are widespread issues with various grammatical aspects. Syntax Errors are Moderate (15%) while fewer than grammar or substance errors, syntax errors still indicate a need for attention to noun/pronoun usage, subject-verb agreement, and word order. Lexical Errors are minimal with a percentage of lexical errors (6%) which indicates that issues related to varied vocabulary and idiom usage are not significant in this dataset. The results identify areas where improvement is needed, such as enhancing vocabulary diversity and reducing spelling errors. It also highlights the importance of maintaining grammatical correctness, particularly in subject/verb agreement.

Keywords: Linguistic Errors, Business Writing, Business English.

1 Introduction

Business English writing is special English writing used in the business world. Writing activities in class aim to improve students' abilities and skills in writing English for business communication in achieving business goals. In writing business English, some writers often make mistakes in writing business even though they have relevant business knowledge based on professional characteristics. These errors occur in the writing process, such as writing incorrect words, grammatical errors, errors in using punctuation, and so on.

[1] Writing is often the most challenging skill for EFL students to master, leading to a high incidence of errors. To help learners effectively acquire this skill, it is crucial to analyze errors

and understand their origins. This study aims to identify the primary sources of errors in the writing of EFL students, as well as the types of errors and the linguistic levels most affected. The analysis involved 40 narrative essays written by Thai university students. The results indicated that the most common types of errors were translated words from Thai, word choice, verb tense, preposition, and comma usage. These errors were found to stem from two primary sources: interlingual and intralingual influences. Specifically, interlingual interference, or the influence of the learners' native language, was identified as the dominant source of errors. This study offers pedagogical implications for EFL instructors, suggesting that they should be aware of the impact of learners' native languages on their writing.

In general, errors in writing are divided into 3, namely: linguistic errors (substantial errors, text errors, discourse errors), pragmatic errors, and errors in business knowledge. When reviewing the essay writing data used for this research, it was found that there were more than 20 types of errors, where the errors with the largest proportion were linguistic. Linguistic errors can be refined into substance errors, text errors, and discourse errors. Substantive errors refer to spelling and punctuation errors. Text errors include lexical errors and grammatical errors. Discourse errors are logical and structural errors, such as word redundancy, content repetition, incorrect logic, ambiguity, and inadequate statements. [2]

The research conducted by [3] in several secretarial study programs students at the Taruna Bakti Secretarial and Management Academy proved that in business presentation simulations there were errors such as grammatical errors in making English sentences. A total of 69 out of 80 sentences found errors, including the use of tenses 14.49%, passive voice 13.04%, Subject-Verb agreement 10.14%, double marking verbs 8.69%, prepositions 8.69%, and the rest below 6 %.

Then according to research conducted by [4] based on data obtained from third-semester students majoring in Management and Accounting at Bina Bangsa Banten College in writing business letters in English. There have been at least four classifications of errors in writing English business letters, namely morphological, lexical, syntactic, and mechanical errors. Furthermore, these four errors are then divided into eight types, namely verbs, nouns, articles, word choice, sentence structure, spelling, punctuation, punctuation, and use of capital letters. The form of error that ranks first is word choice errors with a frequency of (20.3%), followed by sentence structure errors (18.3%), verb errors (12.1%), and punctuation errors (11.3%).), noun errors (9.7%), spelling errors (9.5%), and article and capitalization errors which have the same percentage, namely (9.4%).

[5] examined the mistakes made by sophomore English Education majors at Tadulako University in crafting analytical exposition texts. The analysis revealed 421 instances of errors, which were categorized into five primary groups: orthographic errors, morpho-syntactic errors (including word forms and grammar), lexicosemantic errors (concerning word meanings), punctuation errors, and capitalization errors. These errors were attributed to interlingual influences (the influence of the student's first language) and intralingual factors (a lack of knowledge in the target language), as well as communication strategies.

[6] analyzed the grammatical mistakes in the writings of Indonesian EFL students using the Error Analysis (EA) methodology. The research focuses on the theses written by students from the English Letters Department at a State University in Jakarta. The findings reveal that there are eleven common types of errors in students' writing, including 5% subject-verb

agreement errors, 2% word order errors, 13% preposition errors, 20% article errors, 2% plurality form errors, 19% punctuation errors, 5% auxiliary errors, 21% unnecessary words errors, 5% word choice errors, 5% parallel structure errors, and 2% redundancy errors. In total, 125 errors were observed. The results indicate that punctuation, article, and unnecessary word errors dominate the error types.

[7] investigated the lexical mistakes made by EFL students in their recount texts. The study employed a descriptive qualitative approach, involving 31 students, and utilized James' taxonomy to analyze the texts. The findings indicated a total of 161 lexical errors in the students' recount writings. Specifically, misselection emerged as the most frequent error, accounting for 73 instances. Suffix type errors followed with 35 occurrences, and calque errors totaled 10. Additionally, the results showed that most students found it challenging to select the appropriate lexical types when writing recount texts. The majority of formal errors were attributed to intralingual errors.

From several previous studies above, it can be concluded that the analysis of errors in business English writing and EFL students' writing reveals a complex interplay of linguistic, pragmatic, and contextual factors. Business English writing is a specialized form of English writing that requires specific skills and knowledge to effectively communicate in a business setting. Despite the importance of this skill, EFL students often struggle with various types of errors, including linguistic, pragmatic, and knowledge-based errors.

In addition, the research indicates that linguistic errors are the most prevalent, encompassing substantive errors (such as spelling and punctuation), text errors (including lexical and grammatical mistakes), and discourse errors (such as logical and structural issues). These errors are further refined into specific categories like word choice, sentence structure, verb tense, preposition usage, and punctuation.

Moreover, studies on business letter writing and presentation simulations have shown that students frequently commit grammatical errors, such as tense misuse, passive voice, subject-verb agreement, and preposition errors. In business letter writing specifically, morphological, lexical, syntactic, and mechanical errors are common, with word choice errors being the most frequent.

The influence of native languages on EFL students' writing is a significant factor, with interlingual interference often being the dominant source of errors. Additionally, studies on genre texts have highlighted the challenges students face in selecting appropriate lexical types and understanding grammatical rules, leading to errors in word meanings, sentence structure, and punctuation.

The study seeks to address these research questions; What are the most common types of linguistic errors committed by Indonesian Accounting students in their English writing? Then, How frequently do the errors occur in their English writing?

It is crucial to examine the most prevalent types of linguistic errors and their frequency in the English compositions of non-English majors. This investigation is significant for teachers and educators, as it will help them understand the specific linguistic errors their students typically make. The current study aims to bridge the gap in existing literature and contribute to the body of research in English language education in Indonesia.

2 Literature Review

2.1. Linguistics in Business English Writing

English is a means of international communication covering various fields such as business, academics, and tourism [8]. The important role of writing has been emphasized by the number of researchers who emphasize that Writing has a strong contribution to the history of mankind. Writing gives humans a means to communicate, to express their feelings, achievements, opinions, and dreams. Writing also plays a role in overcoming gaps, as well as connecting people from different backgrounds and cultures. [9] [10]

Writing is the main requirement for success in all academic fields and the world of work [11]. However, writing skills are the most challenging thing to master, both for students who use their first language and for those who study foreign languages [12]. Writing is a process that involves a series of very complex tasks and requires control, covering aspects such as letter formation and correct spelling to the effective use of rhetorical patterns. Writing difficulty increases when students are instructed to write business documents such as reports, letters, memos, and proposals. Writing skills have an important role in business success in achieving customer satisfaction. Poorly written documents can result in wasted time, money, and energy [13].

In writing, the writer needs ideas and a continuous and logical expression of ideas using spelling, vocabulary, punctuation, and grammar according to certain language rules so that the writer can present clear information.

Spelling, vocabulary, grammar, and punctuation are the most important factors in writing. According to Hubbard, Jones, Thornton, and Wheeler (1996) in [14], grammar explains both the form and structure of words (morphology) and the arrangement of words in sentences (syntax). Grammar contains rules for using spoken and written language in general. The grammar of a particular language is the rules that bind its structure. In other words, grammar determines the arrangement of sentences to form meaningful units.

Punctuation marks are symbols that function to make sentences orderly and provide emphasis or intonation to sentences. Apart from that, punctuation is very helpful in conveying the meaning of a sentence, and can even change that meaning. Each punctuation mark has a different symbol and its function. Spelling is the arrangement and choice of letters that create a word.

Discussing Business writing which is different from other types of writing in that clarity is very important because misinterpretation will cause serious damage. In this case, the writer must pay attention to articulating concise ideas, choosing accurate words, and constructing complete sentences [15]. Effective business writing that reflects a company's professional image can be observed through the use of appropriate formal style and following appropriate conventions. The importance of maintaining complete information because a lack of information can hinder an effective communication process. Apart from that, business documents must provide readers with sufficient knowledge regarding what, when, and how. [13]

Identifying the purpose and audience is an important requirement for successful business writing. Identifying objectives will help in the process of preparing written business documents in choosing appropriate words and language style. Written documents aim to inform, invite, request, persuade and suggest. Understanding the reader and gaining an understanding of the expected needs, thoughts and characteristics of the reader can help the writing process in compiling written documents that have a positive impact on the reader. In business, errors in writing can disrupt communication [15]. It is important to avoid mistakes such as using inappropriate words, sending incomplete messages, inappropriate layout, poor content presentation, providing inadequate feedback, and ignoring cultural and language barriers.

Business English writing is deeply rooted in various linguistic theories that focus on the functional, contextual, and communicative aspects of language. There are some key theories and concepts that are relevant to Business English writing such as Pragmatics, Discourse Studies, Linguistic Competence, Sociolinguistics, Functional Styles, Genre Analysis, and ESP (English for Specific Purposes).

Pragmatics is crucial in Business English as it deals with the use of language in context. It helps in understanding how speakers and writers use language to achieve their communicative goals. In Business English, pragmatics is essential for effective communication, as it involves understanding the nuances of language, such as implicature, inference, and politeness strategies.

Discourse Studies examine how language is used in various contexts to create meaning. In Business English, discourse studies help in understanding the structure and function of business communication, including genres like reports, emails, and presentations. This field also explores how power dynamics and social relationships influence communication.

Linguistic Competence refers to the knowledge of language structures, including phonetics, phonology, syntax, and semantics. Effective Business English writing requires not only linguistic competence but also sociolinguistic and discourse competence. This means understanding how language is used in different social contexts and how to convey meaning effectively. Sociolinguistics examines the relationship between language and society. In Business English, sociolinguistics is important for understanding how language varies across different cultures and how this variation affects communication. It also helps in recognizing the power dynamics and social norms that influence business communication.

Functional Styles refer to the different ways language is used for various purposes. In Business English, functional styles help in identifying the appropriate language use for different genres of business communication, such as formal reports versus informal emails. This theory ensures that the language used is contextually appropriate and functional for the intended purpose.

Genre Analysis involves studying the structure and conventions of different genres of writing. In Business English, genre analysis is essential for understanding the typical structures and conventions of business documents, such as proposals, memos, and presentations. This helps in producing well-structured and effective business communications.

ESP is a field of study that focuses on teaching English for specific purposes, such as business, academic, or technical contexts. Business English is a part of ESP, which emphasizes the need for language learners to acquire specific language skills and knowledge relevant to

their professional needs. This approach ensures that language instruction is tailored to the needs of business professionals. [16] [17] [18]

2.2. Error Analysis in Linguistics

Brown defines error analysis as the process of observing, analyzing, and classifying the deviations of the rules of the second language to discover the systems operated by a learner. Brown, 1980, cited by [19]

Error analysis is the study of errors made by second or foreign language learners to understand their language acquisition process and identify common difficulties in learning a new language. The analysis of error finds how well someone knows a language, how a person learns a language, and how to obtain information on common difficulties in language learning. [19]

Error analysis involves a systematic description and explanation of the errors made by language learners. This includes identifying, classifying, and interpreting the unacceptable forms produced by learners using linguistic principles and procedures. [19]

The theory of interlanguage suggests that learners develop a unique intermediate grammar during acquisition, which is distinct from both their native language (L1) and the target language (L2) [20]

Errors are classified into systematic and non-systematic (mistakes). Systematic errors reflect the learner's interlanguage competence, while non-systematic errors are often due to human limitations like fatigue, nervousness, or lack of attention. [21]

Hubbard, Jones, Thornton, and Wheeler (1996) in their book "A Training Course for TEFL" likely discussed a comprehensive framework for classifying errors in second language learning. identified four primary types of errors: grammatical, syntactic, substance, and lexical. They further divided grammatical errors into seven subcategories: prepositions, singular/plural nouns, adjectives, tenses, possessive cases, relative clauses, and articles. Syntactic errors were classified into three subcategories: nouns/pronouns, subject/verb agreement, and word order. Substance errors were categorized into capitalization, punctuation, and spelling, while lexical errors were split into varied word choices and idiom usage. This classification has been selected as the framework for the current study due to its frequent application in numerous studies [14]

3 Research Method

This research focuses on identifying linguistic problems that result from students' writing in writing business letters. Descriptive qualitative analysis was chosen as the design for this research.

3.1. Data Source

Participant

The participants in this study consisted of 20 non-English major Indonesian students who were enrolled in the English for Business Classes in the 2nd semester of 2024 at the Accounting Department, Economics and Business Faculty in State University in Lampung.

3.2. Data Collection Techniques

Data related to linguistic errors in students' writing of business documents was taken from the business letter writing assignment given by the lecturer in charge of the Business English course in the Accounting Department, FEB-Unila. The documents collected are in the form of textual data, such as student writing. The writing was analyzed descriptively through manual coding and categorization. To categorize the data, each type of cohesion displayed is categorized through a matrix.

3.3. Data Analysis

Data was collected through data collection techniques which were analyzed using the theory put forward by [22] in matrix form. Namely reviewing information, developing codes or categories, making initial calculations of data, and determining how often codes appear in the database. Therefore, in analyzing English Writing student data, descriptive analysis was carried out through several steps;

1. First, students' English writing data was collected from students' writing assignments. In selecting data, researchers analyzed 20 student writings.

2. Second, calculate linguistic errors in the writing. The researcher calculates the errors and inputs them according to the classification in each classification table.

3. Third, categorize linguistic mistakes.

4. The final step in analyzing data, namely assessing linguistic correctness and errors in writing. Researchers divide the table into correct and incorrect usage for each based on the criteria of correctness in correct writing rules.

4 Result and Discussion

Result

In identifying the most common types of errors and their frequency occurrence in English writing of non-English major Indonesian students, the research provides the analysis of a dataset that includes various types of errors. The following are the results of the analysis showing the distribution of errors in four main categories: Grammatical, Syntactic, Substance, and Lexical.

Table 1. Total number of errors in students' writing

Category	Frequency	Percentage
Grammar	9	27%
Syntax	5	15%
Substance	17	52%
Lexical	2	6%
Total	33	100%

Grammar errors account for 27% of the total errors. This suggests that there are significant issues related to the use of prepositions, singular/plural nouns, verb tenses, possessive cases, and articles.

Syntax errors account for 15% of the total errors. This indicates that there are fewer issues related to the use of nouns and pronouns, and subject-verb agreement compared to grammar errors.

Substance errors dominate with a frequency of 17 and a percentage of 52%. This indicates that capitalization, punctuation, and spelling are major concerns in the dataset.

Lexical errors are relatively rare with a frequency of 2 and a percentage of 6%. This suggests that issues related to varied vocabulary are minimal in this dataset.

The analysis reveals that:

- **Substance Errors** are the most prevalent (52%), indicating significant issues with capitalization, punctuation, and spelling.

- **Grammar Errors** are the second most common (27%), suggesting widespread problems with prepositions, singular/plural nouns, verb tenses, possessive cases, and articles.

- **Syntax Errors** are less frequent (15%), indicating fewer issues with noun/pronoun usage, subject/verb agreement, and word order.

- **Lexical Errors** are the least common (6%), indicating minimal problems with varied vocabulary.

This breakdown can help identify areas where improvement is needed, such as enhancing substance-related skills like capitalization and spelling and addressing grammatical issues more effectively. It also highlights the importance of maintaining syntactical correctness, particularly in subject-verb agreement.

Table 2. Detail Frequencies and percentages of errors in Sub-category

Category	Sub-category	Frequency	Percentage
Grammar	Preposition	3	9%
	Singular/Plural Noun	1	3%
	Adjective	0	0%
	Tenses	3	9%
	Possessive	1	3%
	Relative Clause	0	0%
	Article	1	3%
Syntax	Noun/Pronoun	1	3%
	Subject/Verb Agreement	4	12%
	Word Order	0	0%

Substance	Capitalization	2	6%
	Punctuation	1	3%
	Spelling	14	42%
Lexical	Varied Words	2	6%
	Idiom	0	0%
Total		**33**	**100%**

The table provided appears to be a frequency analysis of various linguistic categories in a given dataset. Let's break down each category and analyze the data:

Grammar

- **Preposition**: 3 occurrences, 9% of total.

  - Prepositions are words that show the relationship between a noun or pronoun and other words in a sentence. The frequency of prepositions indicates that they are relatively common in the dataset.

- **Singular/Plural Noun**: 1 occurrence, 3% of total.

  - Singular/plural nouns are less frequent than prepositions, suggesting that the dataset might not contain many instances where the number of nouns changes.

- **Adjective**: 0 occurrences, 0% of total.

  - The absence of adjectives suggests that descriptive words are not prominent in this dataset.

- **Tenses**: 3 occurrences, 9% of total.

  - Tense usage indicates that the dataset includes sentences with varying verb forms, which is expected in natural language.

- **Possessive**: 1 occurrence, 3% of total.

  - Possessive forms are relatively rare, suggesting that ownership or possession is not a significant aspect of the text.

- **Relative Clause**: 0 occurrences, 0% of total.

  - The absence of relative clauses implies that complex sentence structures involving clauses are not common in this dataset.

- **Article**: 1 occurrence, 3% of total.

  - Articles (the, a, an) are relatively rare, which is not surprising given their limited usage compared to other parts of speech.

Syntax

- **Noun/Pronoun**: 1 occurrence, 3% of total.

- The frequency of nouns and pronouns is low, indicating that these parts of speech are not dominant in the dataset.

- **Subject/Verb Agreement**: 4 occurrences, 12% of total.

  - The higher frequency of subject/verb agreement suggests that ensuring grammatical correctness is important in this dataset.

- **Word Order**: 0 occurrences, 0% of total.

  - The absence of word order issues implies that sentence structure is generally correct and not a concern in this dataset.

Substance

- **Capitalization**: 2 occurrences, 6% of total.

  - Capitalization errors are relatively rare, indicating good adherence to capitalization rules in the dataset.

- **Punctuation**: 1 occurrence, 3% of total.

  - Punctuation errors are also rare, suggesting proper use of punctuation marks.

- **Spelling**: 14 occurrences, 42% of total.

  - The high frequency of spelling errors indicates that spelling is a significant issue in this dataset, suggesting a need for improvement in spelling accuracy.

Lexical

- **Varied Words**: 2 occurrences, 6% of total.

  - The use of varied words is relatively low, suggesting that vocabulary diversity might not be a strong point in this dataset.

- **Idiom**: 0 occurrences, 0% of total.

  - The absence of idioms implies that idiomatic expressions are not used in the text.

Total

- **Total**: 33 occurrences, 100% of total.

  - The total number of errors or issues analyzed is 33, which covers all categories.

Conclusion

The analysis reveals that:

- **Grammar** issues are relatively balanced across different categories, with prepositions and tenses being more frequent than singular/plural nouns and relative clauses.

- **Syntax** issues are mostly related to subject/verb agreement.

- **Substance** issues are dominated by spelling errors, with capitalization and punctuation errors being less frequent.

- **Lexical** issues are minimal, with varied words being used sparingly and no idioms present.

Based on the result above, enhancing vocabulary diversity and reducing spelling errors need improvement in students' writing. It also highlights the importance of maintaining grammatical correctness, particularly in subject/verb agreement.

Discussion

The research on error analysis in foreign language learning, as discussed previously, encompasses several key discussions. Error analysis is crucial for understanding the process of second and foreign language learning. It provides a deep insight into the language learning process and suggests many solutions to various language learning-related problems [20]. Then, Error analysis serves as a linguistic analysis, helping to identify and describe the errors made by learners. This systematic analysis is essential for understanding how learners construct their interlanguage, which is distinct from both their native and target languages [23]. besides that, in Grammatical and Syntactical Errors, the most common errors include grammatical mistakes such as issues with singular/plural forms, verb tenses, word choice, prepositions, subject-verb agreement, and word order. Syntactical errors also occur frequently, particularly with issues like punctuation and sentence structure. Mechanics or substance errors, including capitalization and spelling mistakes, are also prevalent [24] [25].

Interference and Overgeneralization: Many errors are caused by interference from the native language or overgeneralization of grammar rules. Other factors include markers of transitional competence, strategies of communication and assimilation, and teacher-induced errors [19]. for Linguistic Competence, learners' errors can also be attributed to their linguistic competence. For instance, students may lack grammatical knowledge or fail to understand linguistic systems properly [26]. Error analysis provides valuable feedback to learners on what aspects of grammar are difficult for them. For teachers, it helps evaluate their teaching effectiveness and identify areas where instruction needs improvement [19]. Teachers should consider the teaching objectives, students' linguistic competence, their affective factors, and the effectiveness of error correction when employing different and flexible error treatment strategies [26].

Explicit instruction about grammar and vocabulary usage is essential. Providing examples, practice opportunities, and feedback can significantly reduce errors [27]. Teachers should employ more flexible strategies in error correction based on the analysis of causes of errors. This approach can enhance understanding of learners' errors and improve teaching effectiveness [26].

The study highlights that there are many gaps in error analysis, such as grammatical and lexical errors made by EFL students. Future research should cover these areas to provide a more comprehensive understanding of language learning difficulties [20]. Spoken Language Analysis: Errors in the spoken language can also be analyzed to improve learners' communicative skills [26].

5 Conclusion

In summary, the research emphasizes the importance of error analysis in understanding the language learning process, identifying common difficulties faced by learners, and improving teaching methods. It underscores the role of interlanguage in error detection and suggests that targeted instruction can significantly reduce errors. Future research should aim to cover all aspects of language learning to provide a more complete picture of error analysis in foreign language teaching.

EFL instructors must be aware of the impact of learners' native languages on their writing. Teachers should focus on teaching vocabulary in context, using English thesauruses or monolingual dictionaries to provide grammatical content, definitions, examples, spelling, and other structural information. Additionally, employing online lexical analyzers, drilling exercises, and remedial strategies can help reduce lexical errors in writing. By understanding the sources and types of errors, educators can develop targeted interventions to improve students' writing skills and enhance their ability to communicate effectively in English for business purposes.

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