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Corpus-Based Error Analysis in Accounting Students' English Report Writing

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Abstract

English for Specific Purposes is essential for accounting students to achieve professional communicative competence in financial and audit contexts. However, recurrent language errors in report writing reduce clarity, accuracy, and workplace readiness. This study investigates error patterns in accounting majors' English report writing through a corpus-based approach. A corpus of 300 reports (=108,000 words) produced by 100 undergraduate students was compiled across three controlled genres: financial analysis reports, internal memos, and audit-style findings notes. Errors were manually annotated using a taxonomy covering grammar/morphosyntax, lexis and word formation, mechanics, and discourse/genre features. Data analysis employed normalized error rates per 1,000 words, concordance software for contextual examination, and statistical tests for comparative profiling. Techniques of analysis combined quantitative profiling to measure frequency and distribution of errors, comparative analysis across proficiency bands and task types, qualitative concordance analysis to identify meaning risks, and genre-move analysis to evaluate rhetorical appropriateness. Results revealed grammar errors as most frequent, particularly articles, prepositions, and subject–verb agreement. Lexical and collocational errors posed high risks in financial reporting, such as confusion between revenue vs. profit and cost vs. expense. Genre-related problems were evident in maintaining professional tone and register, especially in memo and audit tasks. Findings suggest that instruction should emphasize phrase-level reporting frames, disciplinary vocabulary, and genre-move awareness to enhance accuracy, communicative competence, and workplace readiness in accounting-specific writing.

INTRODUCTION

English has become a key working language in accounting and business communication, especially in contexts where graduates need to read and produce professional documents such as financial analysis reports, internal memos, and

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produce professional documents such as financial analysis reports, internal memos, and audit-style notes. In many accounting workplaces, reporting is not only about "correct English"; it is also about communicating numbers with appropriate precision, clarity, and professional stance (Baround et al., 2024; Hyland, 2004; Manshur et al., 2025). For university students in EFL settings, this creates a double challenge; they must learn general academic writing conventions while also acquiring the specialized language and genre expectations of accounting discourse, which is a central concern in English for Specific Purposes (ESP) (Dudley-Evans et al., 1998; Ibrahim et al., 2025).

From an ESP perspective, accounting writing is best understood as genre-based communication. Reports, memos, and findings notes follow recognizable rhetorical moves, and these moves shape the grammar and vocabulary choices students should make (Bhatia, 2014; Lestari et al., 2025; Syarifaturrahmatullah et al., 2025). These features reflect the role of formulaic sequences and lexical bundles in professional writing, which learners do not always acquire through general EFL instruction alone (Abrahem & Baroud, 2025; Chen & Hsu, 2020; Hmouma, 2024; Nation, 2017; Omran et al., 2026; Precht et al., 1998; Rahman & Unsiah, 2025; Tumbal et al., 2022; Yundayani et al., 2019).

However, teachers and curriculum designers often face a practical question: what exactly are the most frequent and most risky errors accounting students make when writing reports in English? Traditional classroom feedback can identify individual problems, but it may not reveal systematic patterns across a whole cohort. This is why learner corpus research is increasingly used in applied linguistics, which is a corpus provides a structured, evidence-based way to observe recurring error types and the contexts where they occur (Granger, 2003; McEnery & Hardie, 2011). When corpus methods are combined with error analysis, researchers can quantify frequent problems (e.g., articles, prepositions, collocations) and also examine concordance lines to understand how errors function in authentic learner writing (Hmouma, 2024; James, 2013; Sasi et al., 2026). In the Libyan context, and specifically at the University of Zawia, accounting students typically study English as part of an ESP/EAP sequence while also completing demanding discipline modules, which can limit sustained exposure to authentic English accounting reports and professional models (Alrumayh et al., 2025; Kasheem et al., 2025; Yahya et al., 2025).

As a result, students may rely on classroom handouts, simplified materials, and personal translation strategies when drafting reports, which can increase recurring form-based errors and discipline-specific lexical confusions. At the same time, the University of Zawia has begun to witness growing academic interest in AI-supported learning and writing assistance (Abrahem & Baroud, 2025; Dokali et al., 2025; Masoud et al., 2025; Shalghoum et al., 2025).

Despite strong growth in learner corpus studies, there is still a gap in research focusing specifically on accounting majors' report writing as an ESP genre set, especially in many EFL university contexts. Many studies examine general academic essays, while fewer focus on discipline-shaped writing tasks where inaccuracies can change the meaning of financial statements or managerial recommendations (Abdullaha et al., 2026; Alsayd et al., 2025; Alsunousi et al., 2026; Omran et al., 2026; Sasi et al., 2026). In accounting writing, linguistic errors are not equally serious. Some errors are "surface" issues (e.g., punctuation), while others can create disciplinary misunderstanding (e.g., confusing profit with revenue), and therefore

have higher professional consequences. A corpus-based error profile can help distinguish what is frequent from what is high-impact, supporting more efficient teaching priorities (Abdulghani et al., 2025; Hyland, 2004; Nation, 2017).

Therefore, the present study investigates error patterns in accounting students' English report writing using a corpus-based approach. It aims to identify the dominant categories and subtypes of errors across major accounting report genres, examine how error density and error types vary by proficiency band and by task/genre, and interpret these patterns in relation to ESP genre expectations and phraseological competence. In practical terms, the study asks how error categories and subtypes distribute across grammar, lexis, mechanics, and genre/register features; whether error density and error profiles differ between lower and higher proficiency students; how error patterns shift across financial analysis reports, internal memos, and audit-style findings notes; and which errors appear "high-risk" for accounting meaning and professional stance when viewed through concordance evidence and genre expectations (Dudley-Evans et al., 1998; Husin et al., 2025; Maati et al., 2025).

This study contributes to ESP and learner corpus research by offering a discipline-specific error map for accounting report writing, linking micro-level language problems (articles, prepositions, collocations) with macro-level genre requirements (stance, hedging, and report moves). Such mapping can support more efficient classroom interventions: teaching reporting frames and high-risk terminology, designing genre-based writing tasks, and aligning assessment with professional communication outcomes (Bhatia, 2014; Firdaus et al., 2025).

METHODS

This study used a corpus-based descriptive-analytical design to identify and explain recurrent error patterns in accounting students' English report writing. A learner corpus was compiled and then systematically annotated for errors using a predefined taxonomy covering four domains: grammar/morphosyntax (e.g., articles, prepositions, agreement, tense), lexis/word formation (e.g., wrong word choice, accounting-term confusion, collocation, derivation), mechanics (spelling, punctuation, capitalization, number formatting), and discourse/genre & register (cohesion, hedging/stance, report "moves," and formality). The study combined quantitative corpus profiling (frequencies and normalized rates) with qualitative concordance analysis to show how errors occur in authentic accounting-writing contexts, consistent with learner-corpus and error analysis approaches in applied linguistics (Anidar et al., 2026; Efendi et al., 2026; Engkizar et al., 2025, 2026; Granger, 2003; McEnery & Hardie, 2011).

Participants were undergraduate accounting majors enrolled in an ESP/EAP writing module. The dataset consisted of 300 reports produced by 100 students across one semester (three controlled tasks per student), yielding a corpus of approximately 108,000 words. The tasks were designed to reflect common accounting genres: a financial analysis report, an internal memo to management, and an audit-style findings note, each written under classroom conditions to ensure comparability. All texts were collected in digital form, anonymized (names and identifying details removed), converted into plain text for corpus processing, and accompanied by a metadata sheet (student code, year level, proficiency band based on placement/achievement, task type, and word count). Ethical procedures included informed consent, voluntary participation, secure storage, and reporting

only de-identified excerpts.

For analysis, texts were analyzed using AntConc (Version 4.3.1) to generate concordances, recurring clusters, and contextual evidence for typical error environments, while final error decisions were made through manual annotation guided by a detailed codebook. To ensure reliability, two trained coders annotated the corpus, with 20% of the reports double-coded; inter-rater agreement was calculated using Cohen's kappa, and disagreements were resolved through discussion and codebook refinement. Error counts were normalized per 1,000 words to allow fair comparison across texts and tasks. Quantitative analyses were conducted using SPSS Statistics, including descriptive statistics, independent-samples t-tests, repeated-measures analysis of variance (ANOVA), chi-square tests of independence, and relevant post-hoc comparisons. Effect sizes, including Hedges' g and Cramér's V, were also calculated to assess the magnitude of observed differences. Statistical significance was set at $p < .05$. This combination of corpus, manual annotation, and statistical tools enabled both quantitative profiling and qualitative interpretation of error patterns in accounting students' English report writing (Baroud et al., 2025; Engkizar et al., 2024; Hyland, 2004).

RESULT AND DISCUSSION

Corpus Overview and Annotation Reliability

The compiled learner corpus contained 300 accounting reports written by 100 undergraduate accounting majors (three controlled tasks per student). The final cleaned corpus size was 108,450 words, balanced across the three report genres (financial analysis, internal memo, audit-style findings). Error annotation followed the study codebook (grammar/morphosyntax; lexis/word formation; mechanics; discourse/genre & register) and was completed through manual coding supported by concordance checking (e.g., recurring local contexts for articles, prepositions, and accounting collocations).

To confirm coding consistency, 20% of the texts (n = 60 reports) were double-annotated by two trained coders. Inter-rater agreement was high at the category level (Cohen's $\varkappa = .82$), and acceptable at the subcategory level ($\varkappa = .78$), which is consistent with reliability standards in applied linguistics annotation work (Benarose & Hmouma, 2026; Choirudin et al., 2025; McEnery & Hardie, 2011). Small disagreements mainly occurred in borderline cases between lexical choice vs. collocation and between cohesion vs. register problems.

Table 1. Corpus composition by task/genre (N = 300 reports; total = 108,450 words)

Task / Genre	No. of texts	Word count	Mean words/text
Financial analysis report	100	36,120	361.2
Internal memo to management	100	36,700	367.0
Audit-style findings note	100	35,630	356.3
Total	**300**	**108,450**	**361.5**

The near-balanced corpus is useful because it reduces "task-length bias" when comparing error density across genres (Hilman & Ishom, 2024; Precht et al., 1998). It also supports a genre-sensitive ESP interpretation rather than treating

writing errors as only general EFL difficulty (Alsaeh et al., 2026; Dudley-Evans et al., 1998).

Overall Error Profile

Across the full corpus, 2,290 errors were identified, corresponding to an overall density of 21.11 errors per 1,000 words. Category distribution showed a clear dominance of grammar/morphosyntax, followed by lexis, mechanics, and discourse/genre-related errors.

Table 2. Overall error distribution across the corpus

Error category	Count	Errors per 1,000 words	% of all errors
Grammar / Morphosyntax	990	9.13	43.23
Lexis & word formation	575	5.30	25.11
Mechanics (spelling / punctuation, etc.)	410	3.78	17.90
Discourse / Genre & register	315	2.90	13.76
Total	**2,290**	**21.11**	**100.00**

This pattern is typical in learner corpora where grammatical control (especially articles, prepositions, agreement) remains a persistent challenge, even when learners can communicate content knowledge (Abdullaha et al., 2026; Aljarmi et al., 2025; Barkah & Aladi, 2026). However, in ESP for accounting, the second-ranked category (lexis) is pedagogically important because lexical problems often affect professional accuracy (e.g., confusing profit vs. revenue). In other words, grammar dominates in frequency, but lexis may dominate in risk (Mattfeldt, 2022).

Most Frequent Error Subtypes

When errors were broken down into subtypes, a small set of recurring problems explained a large proportion of the corpus. The top grammatical issues were articles, prepositions, and subject-verb agreement. Within lexis, collocation and accounting-term confusion were highly salient.

Table 3. Top error subtypes by category

A. Grammar / Morphosyntax (n = 990)		
Subtype	**Count**	**% within grammar**
Articles (a/an/the/zero)	280	28.28
Prepositions	190	19.19
Subject–verb agreement	120	12.12
Verb tense/aspect	110	11.11
Countability/plurality	95	9.60
Sentence structure/run-ons	80	8.08
Pronoun reference	60	6.06
Word order	55	5.56
B. Lexis & word formation (n = 575)		
Subtype	**Count**	**% within lexis**
Wrong word choice (general)	190	33.04
Accounting-term confusion	140	24.35
Collocation errors	155	26.96
Word form/derivation	90	15.65
C. Mechanics (n = 410)		

Subtype	Count	% within mechanics
Spelling	150	36.59
Punctuation	130	31.71
Capitalization	60	14.63
Number formatting in prose	70	17.07
D. Discourse / Genre & register (n = 315)		
Subtype	**Count**	**% within discourse**
Cohesion/connectors & referencing	110	34.92
Informal tone in report register	60	19.05
Hedging/stance problems	70	22.22
Missing/weak report "moves"	75	23.81

Articles and prepositions emerged as persistent problem areas, and this is not surprising because they are widely recognized as "high-load" features in many EFL contexts, particularly when learners' L1 does not map neatly onto English article systems or prepositional choices (James, 2013). In accounting report writing, the pressure on these forms becomes even stronger because writers must repeatedly signal reference and specificity (e.g., the company, the assets, the expenses) while also expressing precise relationships between quantities and periods. As a result, small grammatical choices accumulate across a report and can reduce clarity, especially in recurring accounting frames such as increase in, decrease by, and compared with.

A second major insight is that many lexical problems were not simply the use of "wrong vocabulary," but rather the production of non-target combinations, that is, collocation and phraseological errors. Examples such as do a profit instead of make a profit, or increase of revenue where increase in revenue is preferred, show that students often possess the core words but struggle with how those words "normally go together" in professional writing. This supports the view that academic and workplace fluency depends heavily on formulaic sequences and conventional patterns that are stored and retrieved as chunks, not built word-by-word each time (Alezabi et al., 2026; Precht et al., 1998; Salem et al., 2026). In accounting discourse, where reporting relies on stable frames, weakness in collocation can make writing sound non-professional and sometimes ambiguous.

In addition, the findings highlight that error analysis in ESP should not stop at sentence-level accuracy, because a meaningful share of problems relates to genre and register control. Many students used an overly informal tone, made claims with excessive certainty, or offered recommendations without appropriate hedging, which conflicts with the cautious and evidence-based stance expected in accounting and audit writing. This matters because accounting reports are evaluative texts: they interpret numbers, justify claims, and manage risk through careful wording (Hyland, 2004; Masuwd, 2025). From a genre perspective, successful reporting also depends on producing recognizable "moves" and aligning language with audience expectations, which helps explain why register and stance errors remain visible even when grammar improves (Aljarmi et al., 2025; Muttaqin et al., 2026; Setiawan & Airlanda, 2023).

Taken together, these patterns suggest that effective instruction for accounting majors should prioritize high-frequency reporting frames and genre-aware language choices, rather than treating errors as isolated grammar mistakes. Articles and prepositions can be taught through repeated discipline-specific templates (e.g., an increase in X; a decrease by Y%), collocations can be addressed

through controlled practice with authentic accounting bundles, and register issues can be improved through modeling and revising claims to match professional stance (Precht et al., 1998; Voola et al., 2025). In this way, error reduction becomes directly connected to the real communicative purpose of accounting writing: accurate meaning, credible stance, and professional clarity.

Proficiency Differences in Error Density (Between-Group Comparison)

To examine whether error density varies by student proficiency, students were divided into Lower and Higher proficiency bands (n = 50 each). Each student's overall error density was calculated as the average number of errors per 1,000 words across the three tasks. Results showed that the Lower group produced a higher mean error density (M = 22.69, SD = 4.10) than the Higher group (M = 20.31, SD = 3.26). An independent-samples Welch t-test indicated a statistically significant difference: t(≈94) = 3.22, p = .002, with a moderate effect size (Hedges' g = 0.64).

Table 4. Overall error density by proficiency band (errors per 1,000 words)

Group	n	Mean	SD	t (Welch)	p	Hedges' g
Lower proficiency	50	22.69	4.10			
Higher proficiency	50	20.31	3.26	**3.22**	**.002**	**0.64**

The proficiency effect is expected under interlanguage development accounts. As proficiency improves, learners reduce basic morphosyntactic instability, but do not fully eliminate it (Alriteemi et al., 2025; Lakshmanan & Selinker, 2001). Importantly, the effect is moderate, not massive; this suggests that even higher students still face persistent challenges with specialized reporting language. In ESP terms, proficiency helps, but genre training is still necessary because accounting reports require controlled stance, precise terminology, and structured "moves" beyond general language competence (Ayad et al., 2026; Bhatia, 2014; Masuwd et al., 2024).

Task/Genre Effects

Error density was also examined across the three genres. Mean error density (errors/1,000 words) increased slightly from financial analysis to internal memo and audit-style writing. A repeated-measures ANOVA within each proficiency band indicated that task effects were stronger among the Higher group.

Table 5. Error density by task and proficiency band (errors per 1,000 words)

Task / Genre	Lower (n=50) Mean (SD)	Higher (n=50) Mean (SD)	Overall Mean (SD)
Financial analysis	21.76 (4.88)	19.36 (3.86)	20.56 (4.54)
Internal memo	23.35 (5.22)	19.98 (4.26)	21.66 (5.03)
Audit findings	22.95 (4.36)	21.60 (4.27)	22.28 (4.35)

The results of the within-group task tests (repeated measures) indicated that the lower group obtained F(2, 98) = 3.06 with p = .052, which is considered borderline in terms of statistical significance. In contrast, the higher group showed F(2, 98) = 7.64 with p = .001, demonstrating a significant effect. Furthermore, the between-group comparisons by task, conducted using Welch t-tests with Holm-corrected p-values, revealed that for the financial analysis task, the result was t = 2.73 with a raw p = .008, Holm p = .015, and an effect size of g = 0.54. For the internal memo task, the findings were stronger, with t = 3.54, raw p < .001, Holm

p = .002, and g = 0.70. Meanwhile, the audit findings task produced t = 1.57, raw p = .119, Holm p = .119, and g = 0.31, indicating a non-significant outcome.

The within-group repeated-measures ANOVA showed that task-related differences in error density were not statistically significant for the lower-proficiency group, although the result approached significance, F(2, 98) = 3.06, p = .052. In contrast, a significant task effect was observed for the higher-proficiency group, F(2, 98) = 7.64, p = .001, indicating that error density varied across the three writing genres among these students. Between-group comparisons using Welch's t-tests with Holm adjustment showed that lower-proficiency students produced significantly higher error densities than higher-proficiency students in the financial analysis task, t = 2.73, raw p = .008, Holm-adjusted p = .015, with a moderate effect size (g = 0.54). A larger difference was found for the internal memo task, t = 3.54, raw p < .001, Holm-adjusted p = .002, with a moderate-to-large effect size (g = 0.70). However, the difference between proficiency groups in the audit findings task was not statistically significant, t = 1.57, raw p = .119, Holm-adjusted p = .119, and the effect size was small (g = 0.31).

Memos require managing politeness, concision, stance, and audience orientation ("to management"), which tends to amplify errors related to register and cohesion (Barkah & Aladi, 2026; Hyland, 2004). Lower proficiency writers often rely on spoken-like phrasing and direct claims ("we must do…", "this is very bad") rather than cautious managerial tone ("it may be advisable to…"). This supports ESP scholarship that workplace genres demand pragmatic control, not only grammar (Dudley-Evans et al., 1998; Pulungan et al., 2025).

In the audit task, both groups showed higher error density than in financial analysis. Audit-style writing pushes students toward evaluative language, conditionality, and compliance framing. Even stronger students may struggle with hedging, reporting verbs, and formal recommendation moves (Bhatia, 2014). So the task itself raises linguistic demands for everyone.

Category Distribution by Proficiency

Beyond total density, we examined whether the type of errors differs by proficiency group. A chi-square test of independence showed that error categories were not distributed identically across the two groups: $\chi^2(3) = 18.36$, $p < .001$, with a small association size (Cramér's V = .09).

Table 6. Error categories by proficiency group (counts and within-group %)

Category	Lower count (%)	Higher count (%)
Grammar/Morphosyntax	560 (45.16)	430 (40.95)
Lexis & word formation	300 (24.19)	275 (26.19)
Mechanics	240 (19.35)	170 (16.19)
Discourse/Genre & register	140 (11.29)	175 (16.67)
Total	**1,240 (100)**	**1,050 (100)**

The pattern is meaningful for instruction. The Lower group produced relatively more grammar and mechanics errors, consistent with developing control of core forms (Fatimah et al., 2023; James, 2013; Masoud et al., 2025). Interestingly, the Higher group shows a relatively higher share of discourse/register errors. This does not mean they are weaker; rather, as grammar stabilizes, more advanced writers attempt complex rhetorical control (hedging, evaluation, recommendation), where errors become more "functional" and genre-related. This aligns with genre and academic writing research: advanced writing problems are often stance and

organization issues rather than purely sentence-level mistakes (Hyland, 2004; Paisun et al., 2024).

Qualitative Concordance Evidence

To avoid focusing solely on error counts, concordance lines were examined to identify recurring contexts in student writing. Several typical patterns emerged. First, article system errors were common in referential accounting language, such as "Company reported profit increased" (missing possessive structure) and "We analyzed the revenues and the cost" (overuse where a generic plural is expected). Because accounting reports frequently shift between generic and specific reference, students often struggle to control these shifts. This suggests that article instruction is more effective when embedded in accounting contexts rather than taught through isolated grammar drills (Alrumayh et al., 2025; Baroud et al., 2025).

Second, preposition patterns after change verbs revealed formulaic errors, including "an increase of revenue" instead of "increase in revenue" and "decrease in 5%" instead of "decrease by 5%." These structures are central to finance reporting, and teaching them as fixed frames (e.g., increase in + noun; increase by + number) aligns with the phraseological view of professional writing (Jauhari et al., 2025; Krwad et al., 2026; Precht et al., 1998).

Third, accounting-term confusions were observed, such as "the company's benefit was high" used for profit, or "high expenses means high cost of production" without clear distinction. These errors are particularly serious in accounting because they distort meaning even when grammar is correct. English for Specific Purposes (ESP) instruction must therefore prioritize "high-stakes lexis," including near-synonyms and discipline-specific semantic boundaries (Dudley-Evans et al., 1998).

Finally, register and stance problems in recommendations appeared in overly conversational or forceful expressions like "This is very bad and we must change it quickly," or exaggerated certainty such as "It is 100% sure that…." Professional reports require cautious claims tied to evidence, reflecting academic and workplace stance competence (Aljarmi et al., 2025; Barkah & Aladi, 2026). Students therefore need explicit models of hedging and evidence-based recommendation strategies to develop appropriate reporting skills.

CONCLUSION

The conclusion of this study highlights that accounting students' report writing difficulties extend beyond general EFL challenges to include discipline-specific demands of professional communication. The findings demonstrate that while grammar and mechanics contribute to recurring errors, the more critical issues involve lexical precision, phraseological control, and appropriate stance in reporting. These weaknesses directly affect the clarity and accuracy of financial meaning, underscoring the need for targeted instruction. Importantly, the study confirms that writing challenges vary across proficiency levels and report genres, with memo and audit tasks revealing problems in hedging, tone, and genre-move organization. Pedagogically, the results suggest that English for Specific Purposes (ESP) instruction should be firmly embedded in accounting contexts. Effective applications include teaching high-frequency reporting frames (e.g., increase in/by, compared with, as shown in), developing contrastive vocabulary lists for high-risk accounting terms (e.g., revenue vs. profit, cost vs. expense), and integrating genre-based rubrics that assess accuracy, clarity, terminology, and professional tone together. The error taxonomy proposed here offers a diagnostic framework for

identifying weaknesses and designing remedial activities, including corpus-informed exercises and technology-assisted feedback.

Future research should expand the corpus across institutions and benchmark student writing against expert accounting reports to identify priority gaps. Such comparative analysis would strengthen the design of instructional materials grounded in authentic disciplinary discourse. In the Libyan context, these applications can enhance the alignment between ESP instruction and the communicative demands of accounting education and professional practice, ensuring that students are better prepared for workplace reporting tasks.

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Author contribution

Mowafg Abrahem, Majdy Kasheem & DafaAllah Ibrahim: Writing-Preparation of original manuscript, Conceptualization, Methodology, **Mohamed Hmouma, Sara Omran & Bushra Alfallah:** Visualization, Investigation, Improve Content, **Maryam Omar, Abdusalam Benarose & Ahmed Hamid Ahmed:** Data accuracy and analysis, Improve Language.

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