

Assessing the Role of English Language Skills in Law Subjects Among UiTM Accounting Students

^{*1}Mohd Naquiuddin Zulkarnain, ²Muhamad Ikhwan Mohd Zain

¹Academy of Language Studies, Universiti Teknologi MARA (UiTM) Pahang Branch Jengka Campus

²Department of Law, Universiti Teknologi MARA (UiTM) Perak Branch Tapah Campus

DOI: <https://doi.org/10.47772/IJRISS.2026.102100102>

Received: 09 July 2026; Accepted: 14 July 2026; Published: 05 August 2026

ABSTRACT

The English language skills are predominantly recognised as the medium of delivery for the instruction in the majority of Malaysia's higher education sector, encompassing law subjects. Consequently, it is vital for students to possess fluency in the English language skills while engaging with law subjects, especially for the accounting students, who are unfamiliar with it but need to encompass intricate legal concepts and terminology. All the complex statutes, case studies and reference materials are primarily in English; hence, strong English language skills are necessary to interpret the legal jargon and complete the assessments provided. This research paper analyses the relationship between English language competency and academic performance in law-related subjects among accounting students at Universiti Teknologi MARA (UiTM). The authors evaluated data obtained via online questionnaires from the Perak and Pahang branches with a total of 109 respondents voluntarily. The results indicate a substantial relationship between students' English language skills and their capacity to understand and interpret legal texts and articulate ideas effectively. The adoption of AI, digital learning tools and e-learning platforms reveals that students and lecturers may use them as valuable teaching aids in overcoming language barriers and enhancing understanding among students. The findings support the integration of innovative digital platforms into curriculum planning to foster both English proficiency and legal subject comprehension for accounting students. Ultimately, strengthening English language skills and leveraging digital tools can facilitate improving academic performance for accounting students in law subjects.

Keywords: academic performance, English language skills, digital tools, law subject, UiTM accounting students

INTRODUCTION

English as a medium of instruction has become mainstream in higher education globally, as highlighted by Dafouz & Camacho-miñano (2016). Living in the current educational world highlights the importance of students enhancing their English language skills for the betterment of the country. This issue has been emphasised in a news report by the 10th Prime Minister, Datuk Seri Anwar Ibrahim, who urged the education minister to take action to improve English skills, in addition to the Malay language as the national language (Azmi, 2025).

Having said that, most tertiary education institutions in Malaysia, including UiTM, have acknowledged that English is the medium language that students need to master well in their studies. This includes law subjects, where students must develop a robust command of English, especially since legal English differs significantly from general English (Sur'atovna, 2025). While it is acknowledged that legal subjects are difficult to understand due to their complex structures and context, which includes multiple comprehensive statutes, case studies, and reference materials, it is even more challenging for a non-law student or one without a foundation in legal studies, such as an accounting student, to learn and master law-related subjects. This idea is agreed upon by Zolkipli & Mohd Salehuddin (2024), whereby they contended that legal education can be more challenging for those who

lack a foundation in legal knowledge, especially for non-law students, since they must learn new material, which is unfamiliar to them, and pay attention to details.

Accounting students must also take several law courses to complete their studies. As one of the comprehensive programmes offered by UiTM, those who manage to enrol in the Faculty of Accountancy must cover many other syllabi in addition to accounting courses, including law subjects (Shaffee & Mansor, 2019). Therefore, it is important for the students to have proper English language skills when studying law subjects that generally have complex legal concepts and terminology.

For accounting students, strong English proficiency is vital for employability, as it enables global collaboration, adherence to regulations, and effective cross-border communication (Suhartina, 2025). However, many students struggle with law-related subjects because they lack English language competence. Such a situation leads to difficulties in understanding and enjoying law courses. This argument can be supported by the research conducted by Zakaria (2024), whereby the failure rate in law courses among students in academic institutions in Malaysia is quite high as they encounter difficulties in understanding and digesting the law. Without strong English skills, students may struggle to grasp complex legal concepts, hindering their academic progress and future career readiness.

Since Evans (2003) has previously emphasised its significance in disciplines such as accounting and law, where precise language is essential for accuracy and adherence, this research indicates that challenges and complexities must be overcome, as news reports show that the accountancy profession is facing a significant talent shortage worldwide (Yap Yu Li, 2024). In focusing on the legal language in shaping a successful future accountant, this research highlights several recommendations and suggestions to help accounting students adapt to diverse educational settings in today's digital world.

Research Questions and Objectives

This research seeks to answer three main questions:

1. What are the perceived challenges faced among accounting students at UiTM when using English in learning law subjects?
2. How do English language skills impact the academic performance of UiTM accounting students in law-related subjects?
3. What recommendations can be made for strengthening their English language skills to overall academic success in law courses and their future careers?

Accordingly, the objectives are to identify challenges faced among accounting students at UiTM when using English in learning law subjects. Secondly, the research analyses the correlation between English language skills and performance in law-related subjects. In the end, the research aims to recommend several strategies that can contribute to academic success for accounting students in law-related courses.

LITERATURE REVIEW

Definition and Role of English Language Skills

Generally, English language skills include the capability of mastering all aspects, including grammar, vocabulary, pronunciation, writing, speaking, listening and reading. According to Sekhar (2021) and Sya et al. (2025), both agreed that four aspects, including listening, speaking, reading and writing, with vocabulary as the fundamental element, should be mastered for a student to be considered proficient in English. All these skills connect with one another to achieve a comprehensive ability and competency in the English language (Yang, 2024). Existing

literature shows that English proficiency is not just a skill but a foundation for employability and academic success (Suhartina, 2025). This means that, aside from the academic setting, English language skills play an important role in ensuring that students may survive excellently in a workplace or industrial setting in the future. Even though many external and internal factors, such as motivation and academic background, may influence students' English proficiency, they should not use these factors as an excuse to limit their opportunities or continue their education at a higher level. Having excellent English language skills helps the person to connect with people easily around the world. They may always get the better job opportunities, especially in the current competitive environment, to secure employment. This conclusion is agreed upon by the research conducted by Maksan and Mohd Sukri (2025), whereby the graduates, even as non-English major students, need to have many English proficiency skills for their employability in the current global market, including in Malaysia.

English Language on Legal Subjects for Accounting Student

All the complex statutes, case studies and reference materials are primarily in English; hence, strong English language skills are necessary to interpret the legal jargon and complete the assessments provided. For accounting students, mastering English is essential for legal studies and future professional roles (Bhattacharyya & Ryan, 2025). However, one must note that general English and specific English for academic purposes, such as legal English, differ from one another. While some students are proficient in everyday English, academic and legal English pose unique challenges (Bohe & Cooper, 2017). The term “legal English” expresses the need for professional legal education, which requires the use of well-established English (Northcott, 2009). The recent study by Sur'atovna (2025) also uses the similar term to reflect the language that is associated with legal texts.

In general, there is no doubt that law students must engage with the international legal system, complex legal terminology, and specific writing styles. It is highly demanded in the contemporary globalised context; law students must possess proficiency in English to comprehend international legal frameworks, treaties, and documents (Sur'atovna, 2025). She further explained that to be successful in a career in law, one must put in greater effort to understand all the complex legal terminologies and jargon used when engaging with case law, journals, statutes, and other legal documents. This study proves that having good English proficiency is a requirement for the students to study law. Specifically, the accounting students who are embedded in learning legal subjects also need to master the English language. Even if they are not equipped with core skills in learning law subjects, which makes them face more difficulties and leads to demotivation, their interest and skills need to be developed accordingly. Khan (2025) agrees that the characteristics are different between both students, but the strategies to change their perception in learning the law course need to be addressed. This ensures that they successfully achieve their performance in their academic journey.

Previous Studies and Research Gap

Many other authors have conducted studies in this area, including Bhattacharyya and Ryan (2025), which highlighted the importance of English proficiency and its direct impact on academic performance and positive learning outcomes. Suhartina (2025) considered English proficiency a strategic asset that can uphold academic performance, followed by professional growth. Mahmud et al. (2019) further stipulated that, aside from the pedagogical approaches, educator responsibilities, and all the external classroom factors, the student's academic performance may be influenced by their English language proficiency as one of the internal classroom factors.

The present study seeks to address the significant gap identified in the prior research. Many authors have expressed concerns over legal English and its complexity; however, few have connected this issue to students without a legal background, such as accounting students at Universiti Teknologi MARA (UiTM). Hence, this research fills the gap by investigating the relationship between English language proficiency and academic achievement in law-related areas among accounting students. The findings from this study may aid lecturers and institutional settings in developing effective strategies to enhance the academic performance of accounting students in law-related subjects.

METHODOLOGY

The quantitative approach characterises this research, with students meticulously completing and validating the data obtained from the questionnaires. This method is appropriate for the current investigation since it guarantees a statistically representative sample, a fundamental prerequisite for quantitative research design. The sample for this study consisted of Diploma in Accountancy students from a Malaysian public university, particularly the UiTM Perak and Pahang branches, who took law courses, among others, the Introduction to Business Law (LAW240) and the Introduction to Partnership and Company Law (LAW346). Both subjects serve as prerequisite codes, highlighting introductory aspects of legal studies relevant to the accounting field. 109 students participated voluntarily in answering the online questionnaires. This study employs a questionnaire survey, designed based on previous literature, as its research instrument. This approach is employed, as it is considered an effective method for analysing large samples and allows respondents to express their views without being influenced by others. The questionnaire is developed to obtain all information needed to achieve the objective of this research. The questionnaire consists of four sections. Section A is related to the respondents' demographic information, such as gender, the current semester, and their CGPA range. Section B is related to English language proficiency, focusing on their level and the challenges. Section C covers the law-related subjects, which include the difficulty level, challenges, the solution, and the relationship with the English proficiency language. Section D further focuses on AI and digital tools for the learning process, including opinions on how to use them to enhance academic performance.

FINDINGS AND DISCUSSION

This section presents a thematic commentary and analytical interpretation of Figures 1–6, which capture accounting students' feedback of the importance of English proficiency in supporting academic achievement in legal subjects. The data represents 109 responses, in which most respondents were female students and from UiTM Perak. Aside from its imbalance of findings, the research may benefit all the relevant campuses in the future. Most respondents, with more than 95%, had a CGPA above 3.0 and had taken the law subject within their third, fourth or fifth semester, according to their level. Each interpretation is based on quantitative analysis and is supported by recent academic literature. The goal is to identify key correlations and strategic implications for developing a better approach in dealing with legal English. The research discusses the four aspects accordingly.

Assessment of Students' English Language Proficiency Levels

Mahmud et al. (2019) agree with the previous study that any course taught in English may be the most important tool for students to perform well when they have adequate English proficiency. However, in this research, most respondents rated their English as moderate to high. Out of 109 respondents, the majority rated themselves at level 3, with 46.8% of students perceiving their English as average. This self-assessed proficiency profile suggests their confidence and awareness, which may impact their academic performance and background in the future. Even though it is valuable and efficient to have their actual English proficiency test result data, this self-assessment data still depends on their competency in English skills and generally offers practical insights that can be highly useful to the research.

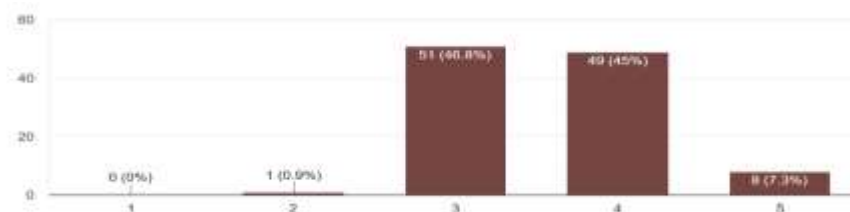


Figure 1 The self-assessment of English proficiency by the students

In addition, while looking at Figure 2, most of the respondents agreed that speaking is the most challenging part, followed by the writing skills, which leads them to rate themselves as having an average level of English proficiency. Listening and reading were not their main problems but still need to be highlighted, as usually, students will spend their time reading materials. In other words, those productive skills, such as speaking and writing, present greater challenges than receptive skills such as listening and reading.

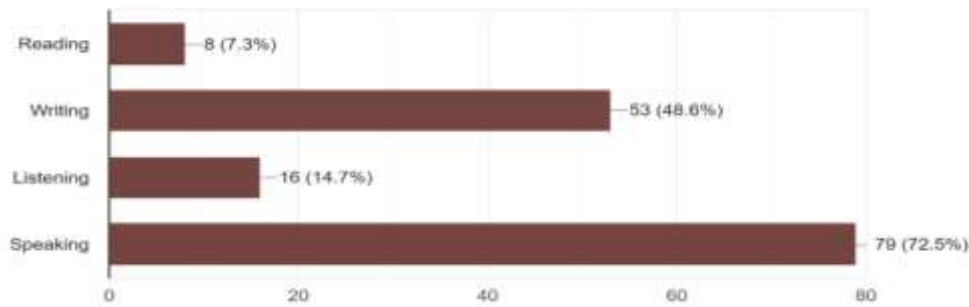


Figure 2 The general aspect of challenges in English language skills

The high percentage for speaking reflects the barriers faced by the students, including anxiety or lack of confidence in an English-speaking environment, which affects many respondents. To understand the situation, further questions should focus on the similar aspects of language skills as they relate to academic work. Based on Figure 3 below, most respondents agreed that writing academic papers or any assignments is the most challenging skill, as they lack productive skills, including active engagement in discussions. On the other hand, the receptive skills, like reading academic text, understanding exam questions and listening to lecturers, may be less problematic yet still affect a notable minority of students.

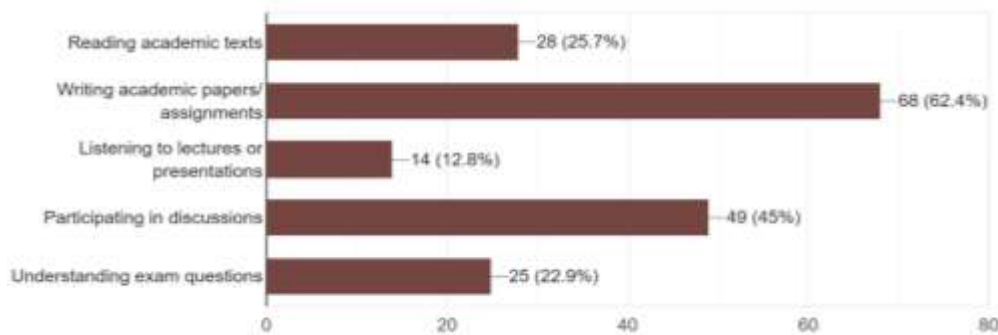


Figure 3: The challenge of English language skills in academic work

In brief, most students rated their English as moderate to high; however, 73% found speaking challenging, and 68% cited anxiety as a barrier. This data suggests that while students generally have achieved good academic performance and rated themselves at an average English level, significant barriers remain in productive and interactive English skills, largely due to psychological and environmental factors. This is agreed upon by Suhartina (2025), who emphasised that English proficiency is associated with learning motivation and social support, which ultimately lead to academic achievement.

Performance of Students in Law-Related Subjects

The research further assesses the ability of respondents without a legal background to perform in law-related subjects. From the 109 respondents, most students perceive law-related subjects as more challenging than other subjects, with only a minority considering them easy. This result is like what Khan (2024) discussed in his

research paper, as the students found law difficult and uninteresting. Even though there are many methods applicable to making the learning process understandable, the stigma remains the same.

Based on Figure 4, 72.5% of the respondents agreed that having difficulty in understanding legal terminology was the most significant challenge, indicating a major language barrier in grasping core content. Aside from that, other challenges, such as reading case studies and answering exam questions, also present considerable difficulties in enhancing the impact of legal language complexity on student performance.

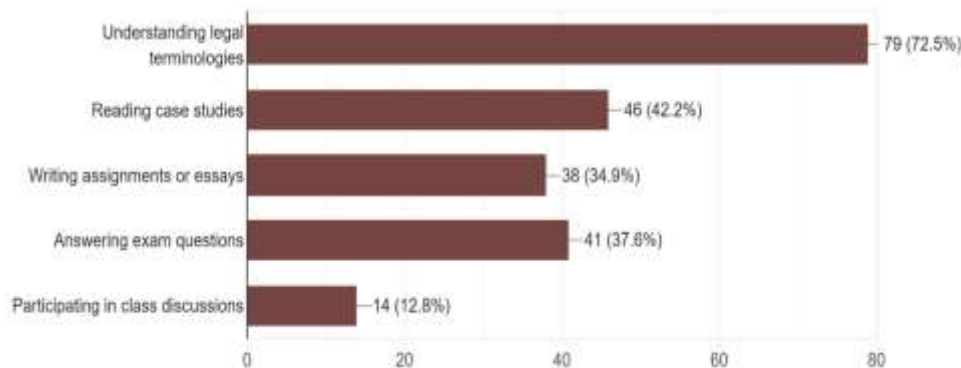


Figure 4 The difficulties in legal subjects

The research also found that a clear majority of more than 60% believe that English proficiency directly affects their understanding and is a significant factor in comprehending law-related subjects, pointing out the importance of language support in legal education. In brief, the research concludes that it is understandable that those 72.5% had difficulty understanding legal terminology. Writing assignments and participating in discussions were also major challenges. Such difficulties may result in the academic performance of the students throughout the period of studying. The language barrier is a significant and frequent challenge for most students when they deal with complex legal concepts and specialised terminology.

Relationship between English proficiency and academic performance in law subjects

Bhattacharyya and Ryan (2025) have conducted research among Asian accounting students to examine the relationship between English language proficiency and accounting learning outcomes, and they agree that it may impact the overall learning outcomes negatively aside from being the major barrier to a professional career in the future. The impact on the quality of students' learning experiences is also a concern for educators, especially in the current globalised higher education system (Bobe & Cooper, 2017).

This research asked students for their opinions on how limited English proficiency affects their ability to study law. Based on Figure 5, most students report that limited English proficiency slightly to moderately affects all three legal skills. Interpreting legal terms and phrases is the area most impacted, with a notable proportion also reporting being highly affected. This limitation of English proficiency has a clear and negative impact on core legal academic skills, where it leads to misconceptions and challenges for the non-legal students to be able to engage with complex legal content. Regarding the importance of English proficiency, most students agree that it enhances their understanding of law-related subjects and emphasises the vital role of language skills in legal education, especially when English is not their first language. Nevertheless, many students struggle with law-related reading due to complex language, which leads to less confidence in writing law-related assessments. While students may understand the material, expressing legal ideas in writing remains a challenge. This reveals the factors that influence student success in their academic studies.

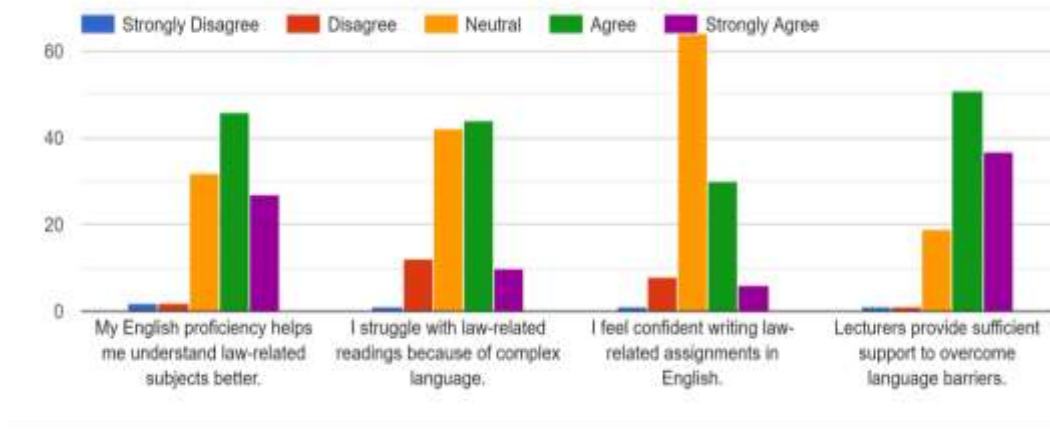


Figure 5 The relationship between English and legal subjects

All in all, many of them agreed English proficiency affects their understanding of law subjects, while over half struggled with complex legal concepts due to language barriers. This finding confirms that accounting students with higher English proficiency are more likely to adopt a deep approach to learning (Bobe & Cooper, 2017). In the future, the research may place greater emphasis on the actual grades in law-related courses, in providing clearer evidence of students' competency in learning legal language.

AI and digital technology as teaching aids in learning legal subjects

In adopting the digital environment, a significant majority, almost 90%, are familiar with AI-powered tools such as ChatGPT, language apps such as Duolingo and other digital legal research tools that can assist students in studying law subjects. This indicates that students are highly aware of how to use digital resources to support their academic performance. They also agreed that the AI-powered tools play an important role and are very helpful in supporting students and overcoming language barriers, simultaneously improving their understanding of law subjects.

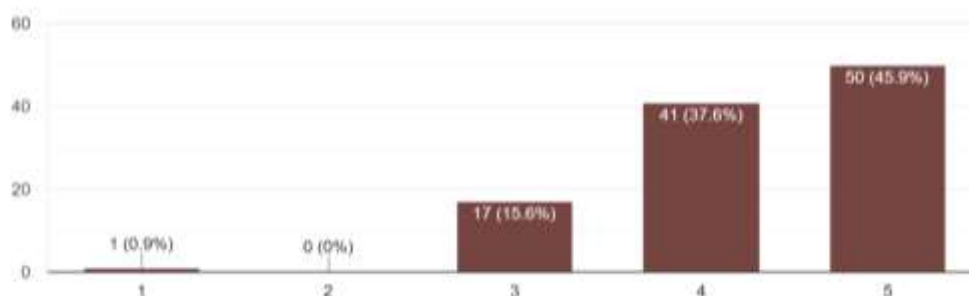


Figure 6 The usage of AI and digital tools

The data also indicated that students see the integration of AI and digital technologies as a crucial tool for breaking down language barriers and supporting their learning process while enhancing the accessibility of legal resources and promoting social equity in legal education. Most students agree on these points and see the benefit of adopting the digital tools in legal education.

In addition, the most preferred support is bilingual resources, indicating a strong need for materials in both English and the students' native language. The practice of educators translating materials during lectures implicitly helps students better understand the knowledge. The AI-powered tool also aligns with the technological era and may be prioritised to support students facing legal language barriers. Another mechanism that nearly half of the

respondents agree on is using glossaries of legal terms to clarify complex terminology, while workshops on legal English may still be relevant for about a third of the respondents.

All in all, the results highlighted a significant correlation between students' English language proficiency and their academic performance in law-related subjects. The previous studies confirm a direct link between language proficiency and academic performance, with positive learning experiences tied to higher proficiency levels (Bhattacharyya & Ryan, 2025). Even though many of the respondents rated themselves as average, a large proportion reported difficulty understanding legal terminologies, texts, and analysis principles, as well as participating in discussions, indicating that language barriers extend beyond basic communication to the comprehension of specialised terminology. Notably, more than half agreed that English proficiency affects their understanding of law-related subjects. This is further supported by the finding that many students struggle to write assignments and read academic text, particularly understanding legal concepts due to language barriers. Therefore, strengthening and improving English language skills is likely to have a positive impact on students' mastery of law subjects, which require not only factual understanding but also the ability to articulate arguments and comprehend legal terminology, leading to confidence in academic performance. Bobe and Cooper (2017) agree that proficiency in the language of the medium of instruction affects students' choices of learning approaches and simultaneously provides the greatest satisfaction with their learning experiences. Therefore, the assistance from the digital tools is crucial in breaking the language barriers. The widespread familiarity with technology facilitates the English practice, clarifies legal concepts, and fosters language and legal competencies among the students and lecturers, respectively.

CONCLUSION AND RECOMMENDATIONS

In conclusion, there is no doubt that, especially for the accounting students, the law subject and English language skills are interrelated to one another. Consequently, it is vital for students to possess fluency in the English language skills while engaging with law subjects, especially for the accounting students. This research underscores the intertwined roles of language proficiency, academic performance, and digital innovation in legal education for accounting students. By adopting a quantitative approach using questionnaires, 109 respondents participated in the UiTM Perak and Pahang branches. Addressing language barriers and legal complexity while embracing AI and digital technology can drive academic success and equip students with essential skills for their future careers. To improve students' academic performance, lecturers, with the institution's support, can implement several practical approaches that prepare students for global engagement and the evolving landscape. Firstly, the research suggests offering workshops on legal English that integrate language and law to enhance the use of glossaries and bilingual resources. Lecturers also can use either an online platform or an interactive physical activity in a face-to-face setting. The active learning strategies, such as case law simulation, academic debate discussion and crossword puzzle games, may help students to practise both legal and language skills. Besides, the AI and digital tools can be introduced through the adaptation of legal mobile apps that can encourage both students and lecturers to leverage technology for the learning process and examination preparation. Future studies can further examine the adaptation of the workshop and digital tools in effectively enhancing the academic success of students. Besides, the qualitative data may be collected in future through in-depth interview sessions with selected students from either UiTM or other universities and academic courses, to gain a deeper understanding of their problems in learning law and to provide stronger evidence of the relationship between English proficiency and academic achievement. Ultimately, the research hopes that overcoming language barriers and difficulties with legal subjects will enhance overall academic success in law courses and future careers.

ACKNOWLEDGEMENTS

The research would like to thank all voluntary respondents for their participation and contributions to the research findings. The valuable time and insights provided by the experts who reviewed this manuscript are highly appreciated.

REFERENCES

1. Azmi, A. (2025). [UPDATED] *Anwar: English proficiency “critical and important” for Malaysia’s future*. The News Strait Times. <https://www.nst.com.my/news/nation/2025/09/1272717/anwar-english-proficiency-critical-and-important-malaysias-future>
2. Bhattacharyya, A., & Ryan, S. (2025). *Accounting Student or Asian Learner ? The Moderating Impact of English Proficiency on Accounting Learning Outcomes in Australia*. 19(3), 228–247.
3. Bobe, B. J., & Cooper, B. J. (2017). The effect of language proficiency on approaches to learning and satisfaction of undergraduate accounting students. *Accounting Education*, 0(0), 1–23. <https://doi.org/10.1080/09639284.2017.1396481>
4. Dafouz, E., & Camacho-miñano, M. M. (2016). English for Specific Purposes Exploring the impact of English-medium instruction on university student academic achievement: The case of accounting. *English for Specific Purposes*, 44, 57–67. <https://doi.org/10.1016/j.esp.2016.06.001>
5. Evans, L. (2003). *Language , translation and the problem of international accounting communication*. 17(2), 210–248. <https://doi.org/10.1108/09513570410532438>
6. Khan, H. A. (2024). *Accounting students ’ perspective of learning law course*. 9(3), 1–10. <https://doi.org/10.54517/esp.v9i3.2083>
7. Mahmud, R., Suhailati, N., Manan, A., & Hashim, M. (2019). Effect of Demographics , Attitudes and Learning Facilities on Management Accounting Performance. *International Journal of Financial Research*, 10(3), 291–298. <https://doi.org/10.5430/ijfr.v10n3p291>
8. Maksan, N. I., & Mohd Sukri, H. I. (2025). The Importance of English Language Proficiency on Employability in Malaysia among Non-English Major Students. *International Journal of Research and Innovation in Social Science (IJRISS)*, IX(Xxiv), 770–781. <https://doi.org/10.47772/IJRISS>
9. Northcott, J. (2009). *Teaching Legal English: Contexts and Cases*. 165–185.
10. Sekhar, V. (2021). The Impact of Vocabulary for Mastering English Language. *The Review of Contemporary Scientific and Academic Studies*, 1(1).
11. Shaffee, N. S., & Mansor, S. M. (2019). *A General Overview of Students’ Perception on Accounting Programmes*. Fakulti Perakaunan. <https://accountancy.uitm.edu.my/index.php/en/pji/fact-periodicals/111-2019/78-2019-may/199-a-general-overview-of-students-perception-on-accounting-programmes>
12. Suhartina. (2025). *Investigating t he Role of English Proficiency in Accounting Students ’ Career Readiness in the Global Economy*. 8(1), 108–123.
13. Sur’atovna, N. M. (2025). Enhancing Legal English Proficiency: Strategies for Law Students. *International Journal Multidisciplinary*, 2(4), 370–376.
14. Sya, M. F., Amir, F. R., & RG, F. Z. (2025). Students ’ Perspective on English Language Skills : Challenges and External Factors. *International Journal of Language Education*, 9(4), 874–891. <https://doi.org/10.26858/ijole.v1i2.82107>
15. Yang, T. (2024). *A Learning Measurement Model for English Comprehensive Ability Based on the Background of Educational Informatization*. 19(1), 1–14. <https://doi.org/10.4018/IJWLTT.349729>
16. Yap Yu Li, C. (2024). *Accounting education and the challenges in the accountancy profession*. The Edge Malaysia. <https://theedgemalaysia.com/content/advertise/accounting-education-and-the-challenges-in-the-accountancy>
17. Zakaria, N. Z. (2024). Analyzing the Causes of High Failure Rates in Business Law Among Diploma in Business Studies and Diploma in Accounting Students. *International Conference on Business Studies and Education (ICBE)* e-ISSN: 2785-9479, June, 86–90.
18. Zolkipli, A.-M., & Mohd Salehuddin, A. (2024). Enhancing Legal Education for Non-Law Students: The Use of Video for Case Law Studies in Corporate Law for Accounting Students. In M. Rahimi, M. Rosman, I. H. Arshad, N. Abdullah, A. Idayu, M. Shukry, N. R. Alias, N. Nur, I. Nik, & F. H. Fadzil (Eds.), *APS Proceedings Volume 17* (Vol. 17, pp. 176–179).