



Grammatical, Linguistic, and Mechanical Error Analysis in the Academic Essays of First-Year Accountancy Students

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ABSTRACT

Errors in academic writing are not simply mistakes but indicators of students' writing difficulties and language development. This study examined the grammatical, linguistic, and mechanical errors in 24 handwritten academic essays produced by first-year Bachelor of Science in Accountancy students at a private higher education institution in Southern Leyte, Philippines. Using a quantitative descriptive design anchored in Corder's (1967) Error Analysis Theory, the essays were coded through a framework adapted from the Linguistic Category Classification of Dulay et al. (1982) and James' (1998) Extended Error Taxonomy. After evaluator discrepancies were resolved through consensus, each unique error was counted once in the final dataset. Reconciled frequency, percentage, mean errors per essay, and rank were computed. Verb form/verb tense, sentence structure, preposition, article usage, and pluralization/noun form were the most frequent grammatical errors, while word choice and punctuation were the dominant linguistic and mechanical errors, respectively. Recurring grammatical subpatterns included incorrect verb forms, run-on sentences, incorrect preposition selection, unnecessary article use, and singular nouns used in place of plural nouns. The dominant linguistic and mechanical manifestations involved imprecise lexical selection and inaccurate punctuation. The findings provide a localized diagnostic profile that can guide contextualized grammar instruction, guided writing practice, and focused corrective feedback.

Keywords: Academic Writing; Error Analysis; English as a Second Language (ESL); Writing Proficiency

INTRODUCTION

Errors in academic essays are not merely mistakes but important indicators of grammatical, linguistic, and mechanical difficulties as well as writing development of learners. Writing is a complex skill in which grammar, mechanics and linguistic conventions play indispensable roles. Unlike speaking, writing is not natural but learned through experience and practice (Enesi and Trifoni, 2023). In this process, grammar serves as the foundation for language proficiency. To produce sound academic essays, several language conventions must be considered (Bauer, 2007, as cited in Gildore et al., 2023), including organization, grammatical structures, and vocabulary (Amnuai, 2020). Although errors can be defined in many ways, they generally pertain to the “learner’s misuse or misunderstanding of the target language” (Brown, 1987, as cited in Surjowati, 2023). Such errors are typically rooted in grammar and prevent students from writing high-quality academic essays effectively (Apsari, 2018 as cited in Blanco et al., 2025). It is also commonly manifested in mechanics, where errors in spelling, punctuation, and capitalization can distort meaning and reduce text comprehensibility (Nasim & Mujeeba, 2024). Rather than viewing them as isolated issues, errors can serve as a mirror reflecting students’ writing proficiency. For example, Gildore et al. (2023) found that students' errors in academic essays stemmed from limited English language proficiency and insufficient knowledge of writing conventions. This study therefore aimed to examine students' grammatical errors in their academic essays and to provide a linguistic profile of their grammatical difficulties.

Errors are inevitable, even among native English speakers. It is even more prevalent among ESL and EFL learners, who must simultaneously consider the target language's grammar, writing conventions, and other linguistic standards (Sarasua, 2021). Several studies have explored error analysis in students’ academic writing.

Mechanics, which includes spelling, punctuation, and capitalization, has consistently been identified as the most frequent error category (Blanco et al., 2025; Enesi & Trifoni, 2023; Gildore et al., 2023). Among grammatical features, errors in preposition use are among the most common (Amnuai, 2020; Gildore et al., 2023; Rahman, 2022; Sarasua, 2021). An error analysis conducted among Senior High School students at the University of Mindanao also identified errors involving omission and addition of affixes, sentence structure, and substitution of sentence elements. Similarly, a study among Thai undergraduate students reported frequent errors in word choice, prepositions, sentence structure, singular and plural forms, and the use of quotation marks. According to Richards et al. (2002, as cited in Rahman, 2022), learner errors are classified into two categories: interlingual and intralingual. Interlingual errors result from the influence of the learner's first language, whereas intralingual errors arise from inadequate knowledge of the target language. Surjowati (2023) found that most student errors were intralingual in nature, indicating learners' tendencies to ignore rule restrictions, overgeneralize grammatical rules, and develop false hypotheses about the English language.

While numerous existing studies have conducted error analysis among different students across academic programs and education levels, error analysis among first-year accountancy students has not been studied at length. Patty & Lekatompessy (2025) highlighted the gap in studies regarding field-specific writing difficulties, including accounting programs that work with specialized terminology. It was further pointed out that current research draws overwhelming focus on English Education majors rather than specialized professional fields. This gap requires attention as first year students are at the critical stage of developing academic writing skills. Moreover, the accountancy program requires a high level of linguistic accuracy, especially when preparing related documents such as financial statements, audit reports, and business correspondence, where grammatical errors may affect clarity and interpretation. Error analysis has also been shown to be an effective diagnostic and remedial tool for improving writing competence. For instance, Bataineh (2024) found that students who received instruction using Error Analysis as a remedial teaching strategy demonstrated greater improvement in productive language skills than those who received regular instruction.

To address these gaps, the present study employed a quantitative descriptive design using Error Analysis (Corder, 1967) as its analytical framework to examine grammatical, linguistic, and mechanical errors in the academic essays of first-year Bachelor of Science in Accountancy students. The handwritten essays were systematically analyzed using a coding framework adapted from the Linguistic Category Classification of Dulay et al. (1982) and James' (1998) Extended Error Taxonomy. Frequencies, percentages, mean errors per essay, and ranks were computed to determine the prevalence of each error category. The study also examined recurring subpatterns within the five most frequent grammatical categories and described the specific manifestations of the dominant linguistic and mechanical errors. By focusing on first-year Accountancy students, the study provides discipline-specific evidence of writing difficulties in a program that requires precision, clarity, and accuracy in written communication. The findings may serve as a basis for targeted instructional interventions.

Objectives

This study aimed to examine the grammatical, linguistic, and mechanical errors in the academic essays of first-year Bachelor of Science in Accountancy (BSA) students at a private higher education institution in Southern Leyte, Philippines, using Error Analysis (EA). Specifically, it sought to answer the following research questions:

1. What grammatical, linguistic, and mechanical errors are identified in the essays of first-year Accountancy students in terms of reconciled frequency, mean errors per essay, percentage distribution, and rank?
2. What recurring subpatterns characterize the five most frequent grammatical error categories, and what specific manifestations are evident in the most frequent linguistic and mechanical error categories?

Theoretical and Conceptual Framework

This study was anchored in Corder's Error Analysis Theory (1967), pioneered by Corder (1967) and later expanded within learner-language research by Ellis and Barkhuizen (2005). Error Analysis explains how grammatical accuracy may be examined within ESL writing. This theory views learners' errors as systematic evidence of their active learning process and developing knowledge of the target language. From this

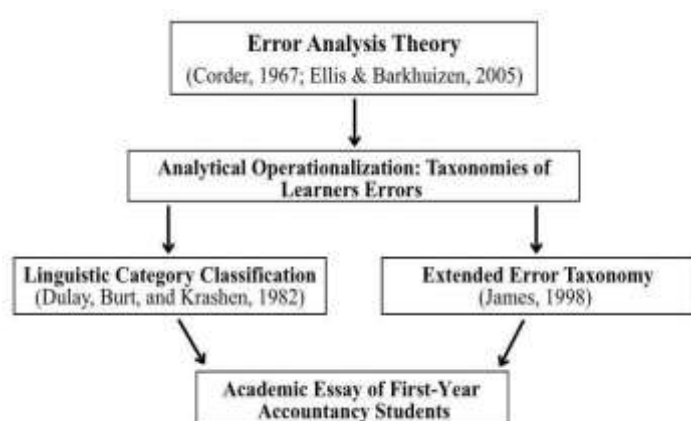
perspective, the errors identified within the participants' essays reveal which grammatical structures remain undeveloped during the writing process.

To operationalize Error Analysis Theory, this study adopts two taxonomies to classify learner errors. The first is the Linguistic Category Classification established by Dulay, Burt, and Krashen (1982), which organizes structural errors according to the primary grammatical constituent affected. In this study, these components are narrowed down to syntax and morphology—specifically focusing on errors in subject–verb agreement, verb tense and form, pronoun usage and reference, pluralization and noun form, sentence structure, word order, article usage, preposition and conjunctions or clause connections—to isolate grammatical deviations. The second is drawing from James's (1998) extension of linguistic categories. This taxonomy serves to capture non-grammatical, higher-order linguistic deviations as well as mechanical errors. Aligned with James' Taxonomy, the identified errors of word form, word choice, and redundancy are classified under the linguistic domain. Additionally, graphological levels encompass mechanical errors, specifically focusing on spelling deviations, capitalization inconsistencies, and incorrect or omitted punctuation, which collectively reveal learners' mastery of the technical and structural conventions of written academic discourse.

Together, Error Analysis Theory, the Linguistic Category Classification, and the Extended Error Taxonomy explain the nature of learner errors and provide a structured method for their categorization. In this study, these complementary frameworks support an integrated, form-focused analysis of grammatical, linguistic, and mechanical errors in the academic essays of first-year Accountancy students.

Figure 1.

The schematic diagram of the study.



METHODOLOGY

This study employed a quantitative descriptive research design using Error Analysis (EA) as its primary analytical framework to examine the grammatical, linguistic, and mechanical errors in the academic essays of first-year Bachelor of Science in Accountancy (BSA) students. Anchored in Corder's Error Analysis Theory (1967, 1974), the study viewed learners' errors as systematic evidence of developing linguistic competence. Grammatical errors were classified using the Linguistic Category Classification of Dulay, Burt, and Krashen (1982), while linguistic and mechanical errors were classified according to James' (1998) Extended Error Taxonomy, specifically the linguistic errors (i.e., word form, word choice, and redundancy), and mechanical errors (i.e., spelling, capitalization, and punctuation). These complementary frameworks guided the identification, classification, and interpretation of the errors in the participants' written outputs.

The study was conducted at a private higher education institution in Southern Leyte, Philippines, offering the Bachelor of Science in Accountancy program. The respondents comprised one intact section of first-year BSA students selected through purposive sampling. All students participated in the writing activity; however, only essays containing at least 15 complete sentences were included in the analysis. Consequently, 24 essays constituted the final corpus of the study.



The primary data consisted of handwritten academic essays written in response to the prompt: "How do you see technology changing the career you are entering, and what unique skills do you think you need to develop to thrive alongside artificial intelligence (AI)?" The essays were analyzed using an Error Analysis Matrix developed by the researchers, which documented the original sentence, error category, description of the error, and corrected form. The coding framework included nine grammatical categories—subject–verb agreement, verb tense and verb form, article use, preposition use, pronoun/reference, pluralization or noun form, sentence structure, word order, and conjunction/clause connection, three linguistic errors— word form, word choice, and redundancy, and three mechanical categories—spelling, capitalization, and punctuation.

Following institutional approval and participants' informed consent, the essay-writing activity was administered during the participants' regular class schedule. Standardized instructions were provided, and students completed the task independently within one hour without consulting external resources. The collected essays were screened based on the inclusion criterion of containing at least 15 complete sentences. The essays were analyzed following the procedures of Error Analysis (Corder, 1967; Ellis & Barkhuizen, 2005). Each essay was examined repeatedly to identify grammatical, linguistic, and mechanical errors, which were subsequently classified using the predetermined coding framework. Every identified error was provided with its corrected form to verify the accuracy of classification. The coded data were entered into Microsoft Excel for descriptive statistical analysis. Each unique, consensus-confirmed error was counted once in the final dataset. For every error category, the frequency, mean number of errors per essay, percentage distribution within the corresponding domain, and rank were computed. Rank was based on descending frequency. The results were interpreted to determine the participants' most common grammatical, linguistic, and mechanical difficulties in academic essay writing.

To enhance coding credibility and consistency, five English language teachers independently analyzed the essays using the same Error Analysis Matrix and coding framework. Each essay underwent three rounds of review for verification; repeated reviews were not treated as additional error occurrences. Any discrepancies in identification or classification were resolved through discussion until consensus was reached. Each unique error in the agreed-upon dataset was then recorded and counted only once.

Approval to conduct the study was secured from the appropriate institutional authorities prior to data collection. Participation was voluntary, and informed consent was obtained from all participants. To ensure confidentiality, each essay was assigned a numerical code (e.g., R01–R24), and no personally identifiable information was included in the analysis. Only the researchers and evaluators had access to the original essays, and all findings were reported in aggregate form in accordance with the principles of confidentiality, anonymity, and respect for participants. To ensure consistent identification and classification of errors, the study adopted a coding framework based on Corder's Error Analysis Theory, the Linguistic Category Classification of Dulay, Burt, and Krashen (1982), and James' Error Taxonomy (1998).

RESULTS AND DISCUSSION

Grammatical, Linguistic, and Mechanical Errors of First-year Accountancy Students

Tables 1a-1c present the grammatical, linguistic, and mechanical errors identified in the academic essays of first-year Bachelor of Science in Accountancy students. The findings highlight the students' most common writing difficulties based on frequency, mean errors per essay, percentage distribution, and rank.

Table 1a

Grammatical Errors in the Essays of First-year Accountancy Students

Grammatical error category	Frequency	Mean errors per essay	Percentage	Rank
Verb Form/Verb Tense	132	5.50	18.41	1
Sentence Structure	126	5.25	17.57	2
Preposition	102	4.25	14.23	3



Article Usage	87	3.63	12.13	4
Pluralization/Noun Forms	70	2.92	9.76	5
Pronoun Reference	55	2.29	7.67	6
Subject–Verb Agreement	55	2.29	7.67	6
Word Order	53	2.21	7.39	8
Conjunction/Clause Connection	37	1.54	5.16	9
Total	717	29.88	100.00	—

The findings show that first-year Accountancy students committed nine categories of grammatical errors. Verb form/verb tense ranked first with 132 reconciled occurrences, an average of 5.50 errors per essay, and 18.41% of all grammatical errors. This pattern indicates difficulty selecting appropriate verb forms, maintaining tense consistency, and expressing temporal relationships clearly. Sentence structure ranked second with 126 occurrences, an average of 5.25 errors per essay, and 17.57%, suggesting recurring problems in constructing complete sentences and organizing clauses coherently. Preposition errors ranked third with 102 occurrences, an average of 4.25 errors per essay, and 14.23%. Article usage followed with 87 occurrences (3.63 per essay; 12.13%), while pluralization/noun-form errors accounted for 70 occurrences (2.92 per essay; 9.76%). Pronoun reference and subject–verb agreement were tied with 55 occurrences each. Conjunction/clause connection ranked lowest with 37 occurrences, an average of 1.54 errors per essay, and 5.16%, but it still reflected difficulty linking ideas and expressing logical relationships. In general, verb form and tense, sentence structure, prepositions, and article usage constituted the students' principal grammatical difficulties and together accounted for 62.34% of the grammatical errors. The five highest-ranked categories accounted for 72.11%, supporting their selection for detailed subpattern analysis. These results indicate the need for contextualized grammar instruction, sentence-construction activities, guided editing, and focused corrective feedback. The findings describe observable patterns in the essays and should not, by themselves, be interpreted as proof of the underlying causes of the errors.

The concentration of errors in verb form/tense, sentence structure, prepositions, and articles may be understood in relation to both the linguistic demands of the prompt and the participants' stage of academic-language development. The task required students to recount past experiences with technology, describe ongoing changes, and anticipate future professional conditions; consequently, they had to shift among tense and aspect forms, modal constructions, and multi-clause sentences. These structures place simultaneous demands on grammatical selection and sentence organization. Prepositions and articles add further difficulty because their use is highly context- and collocation-dependent and does not always correspond directly to patterns in learners' first languages. From an Error Analysis perspective, the recurrence of these errors suggests a developing interlanguage rather than random carelessness (Corder, 1967). For first-year Accountancy students, the transition to discipline-oriented academic writing may intensify this difficulty because they are expected to express technical and evaluative ideas with precision while still consolidating general English structures. This interpretation is consistent with the writing difficulties reported among accounting students and with the recognized importance of clear written communication in the profession (Patty & Lekatompessy, 2025; Riley & Simons, 2016). Nevertheless, the present data identify patterns rather than establish their causes.

Table 1b

Linguistic Errors in the Essays of First-year Accountancy Students

Linguistic error category	Frequency	Mean errors per essay	Percentage	Rank
Word Choice	93	3.88	49.73	1



Redundancy	50	2.08	26.74	2
Word Form	44	1.83	23.53	3
Total	187	7.79	100.00	—

Among the linguistic errors, word choice ranked first with 93 reconciled occurrences, an average of 3.88 errors per essay, and 49.73% of the linguistic errors. Nearly half of the errors within this domain involved inappropriate, imprecise, awkward, or contextually unsuitable lexical choices.

This finding suggests that the students may know the general meaning they want to communicate but experience difficulty selecting the most accurate or natural English expression. In Accountancy-related and academic writing, inappropriate word choice may also affect precision, objectivity, and professional tone.

Redundancy ranked second with 50 occurrences, an average of 2.08 errors per essay, and 26.74%. This category reflects unnecessary repetition of words, ideas, or expressions that do not add meaning to a sentence.

Word-form errors ranked third with 44 occurrences, an average of 1.83 errors per essay, and 23.53%. These errors involved the use of an incorrect derivative or grammatical form, such as using a noun instead of an adjective or an adjective instead of an adverb.

The predominance of word-choice errors may reflect a gap between the students' conceptual understanding and their ability to express that understanding through precise academic and professional English. Discussing artificial intelligence, career change, responsibility, and professional preparation required abstract vocabulary, appropriate collocations, and discipline-sensitive expressions. When the exact lexical item or conventional phrase was not readily available, students may have relied on general words, near-synonyms, literal translations, or familiar expressions that conveyed the broad idea but sounded imprecise or unnatural in context. Redundancy may likewise have functioned as a compensatory strategy: repeating an idea can help a developing writer maintain emphasis or ensure that the intended meaning is understood. Word-form errors, meanwhile, suggest partial knowledge of derivational relationships among nouns, verbs, adjectives, and adverbs. These patterns are especially relevant in Accountancy, where subtle differences in wording can affect clarity, objectivity, and professional tone (Jones, 2011; Riley & Simons, 2016). Thus, the findings support explicit instruction in word families, collocations, paraphrasing, and discipline-related vocabulary, while remaining cautious not to attribute the errors to the students' program alone (Patty & Lekatompessy, 2025).

Table 1c

Mechanical Errors in the Essays of First-year Accountancy Students

Mechanical error category	Frequency	Mean errors per essay	Percentage	Rank
Punctuation	115	4.79	60.53	1
Capitalization	43	1.79	22.63	2
Spelling	32	1.33	16.84	3
Total	190	7.92	100.00	—

Punctuation was the most frequently identified mechanical error, with 115 reconciled occurrences, an average of 4.79 errors per essay, and 60.53% of the mechanical errors. Thus, more than three-fifths of the errors in this domain involved incorrect, missing, or unnecessary punctuation marks. Such errors may include missing commas after introductory expressions, comma splices, incorrect apostrophes, missing sentence-ending



punctuation, and inappropriate placement of commas or semicolons. Punctuation problems can affect sentence boundaries, clarity, and the logical organization of ideas.

Capitalization ranked second with 43 occurrences, an average of 1.79 errors per essay, and 22.63%. Spelling ranked third with 32 occurrences, an average of 1.33 errors per essay, and 16.84%.

Beyond the category-level distributions, the dominant linguistic and mechanical difficulties were examined descriptively. Word-choice errors were manifested in inappropriate, imprecise, awkward, or contextually unsuitable lexical selections. Punctuation errors were manifested in missing commas after introductory expressions, comma splices, incorrect apostrophe use, missing sentence-ending marks, and misplaced commas or semicolons. These manifestations are reported descriptively because the available coding summary did not disaggregate them into separate subpattern frequencies.

The predominance of punctuation errors might be attributed to the grammatical finding that run-on sentences were the most frequent sentence-structure subpattern. Punctuation requires writers to recognize clause boundaries and the logical relationships among ideas; therefore, weak control of sentence structure can result in missing terminal marks, comma splices, and inappropriate comma or semicolon placement. The conditions of the task may also have contributed to this pattern. Because the essays were handwritten and completed within one hour without external resources, students may have devoted more attention to generating and organizing ideas than to proofreading sentence boundaries and punctuation. This is a plausible interpretation rather than a demonstrated causal relationship, since the study did not directly examine composing or revision processes. The lower frequencies of capitalization and spelling errors may suggest that word-level conventions were relatively more stable than punctuation, which must be managed continuously across clauses and sentences. Similar mechanical difficulties have been reported in ESL academic writing (Enesi & Trifoni, 2023; Gildore et al., 2023; Nasim & Mujeeba, 2024). For Accountancy students, strengthening punctuation is particularly important because professional reports and correspondence require concise, unambiguous, and logically organized statements.

Subpatterns of Grammatical Difficulty in the Five Most Frequent Grammatical Error Categories

Tables 2a-2e present the recurring subpatterns identified within the five most frequent grammatical error categories committed by the first-year Bachelor of Science in Accountancy students. These categories were analyzed in greater detail because they accounted for 72.11% of the reconciled grammatical errors and therefore represented the students' primary areas of grammatical difficulty.

Table 2a

Recurring Subpatterns of Verb Tense/Verb Form

Recurring Subpattern	Frequency	Representative erroneous construction	Correct Form	Evident grammatical difficulty
Incorrect Verb Form	74	I see technology changes multiple times and evolves rapidly!	I see technology changing multiple times and evolving rapidly!	Difficulty in using appropriate verb forms according to grammatical structures.
		It has significantly change this career that I am entering...	It has significantly changed the career that I am entering...	
		It will gives us privilege and consequences...	It will give us privileges and consequences...	



Incorrect Verb Tense	40	...back then when I was in high school or even back then in the pandemic era, I actually depend on AI that time...	...back when I was in high school, especially during the pandemic, I actually depended on AI...	Establishing and maintaining appropriate tense consistency in relation to the time or context of an event.
		In this era where technology evolved.	In this era, where technology is evolving...	
		As I observed in my past school attended, some of my classmates are depending on AI.	As I observed at my previous school, some of my classmates depended on AI.	
Missing Auxiliary Verb	15	Technology changing the career I entering...	Technology is changing the career I am entering...	Recognizing when auxiliary verbs are required.
		It not a unique skills but for me....	They are not unique skills, but for me...	
		Technologies like AI thriving and changing the careers of the students...	Technologies like AI are thriving and changing the careers of students...	
Incorrect Auxiliary Verb	3	I believed technology it's not about intelligent.	I believe technology is not about intelligence.	Selecting the appropriate auxiliary or modal verb
		Some of them is not studying...	Some of them are not studying...	
		They're maybe graduated sooner...	They may graduate sooner...	

Among the 132 verb tense/verb form errors identified, incorrect verb form was the most frequent error, occurring 74 times (56.06%). This was followed by incorrect tense, with 40 occurrences (30.30%). Meanwhile, missing auxiliary verbs accounted for 15 occurrences (11.36%), while incorrect auxiliary verbs were the least frequent, with 3 occurrences (2.27%). Overall, the results indicate that learners experienced the greatest difficulty in using the correct verb forms and tenses, suggesting a need for further practice in verb conjugation, tense selection, and subject-verb agreement. The present findings are supported by previous studies highlighting the difficulties EFL learners experience in using English verbs.

Fitrawati and Safitri (2021) found that verb-related errors comprised the largest proportion of grammatical errors, supporting the present finding that incorrect verb form was the most frequent error. Similarly, Mayaratri (2020) reported difficulties in using English tenses accurately, consistent with the present finding that incorrect verb tense was the second most frequent error.

Yuntika et al. (2025) also found frequent omission of auxiliary be forms, supporting the occurrence of missing auxiliary verbs in the present study, while Handayani (2020) identified difficulties with incorrect auxiliary verbs and subject-auxiliary agreement. Taken together, these studies support the present findings and demonstrate that EFL learners commonly experience difficulties with verb forms, tense selection, and auxiliary verb use.

**Table 2b**

Recurring Subpatterns of Sentence Structure

Recurring Subpattern	Frequency	Representative erroneous construction	Correct Form	Evident grammatical difficulty
Run-on	57	But AI is not bad when you know how to use this we use AI as our partner not a commander.	AI is not bad when used properly. We should use AI as a partner, not as a commander.	Controlling sentence boundaries
		Furthermore AI is give us a big help you don't doubt or you have any question that your classmate or workmate don't know you can just ask ai, it immediate answer your question.	Furthermore, AI can be very helpful. If you have questions that your classmates or coworkers cannot answer, you can ask AI, and it can provide an immediate response.	
		It can change the career of accountancy because it might technology works someday they can't need a human being who works that because technology can do.	It might change accounting so much that human workers will no longer be needed because technology can perform many of their tasks.	
Faulty Parallelism	32	And I will used AI to be my guide not an AI to be my answering system.	I will use AI as my guide, not as my answering system.	Maintaining parallel grammatical structures
		The unique skills I think I need to develop is know my analytical thinking and improve my writing essay.	I want to develop my essay-writing skills and improve my ability to organize ideas.	
		I want to develop my skills on making essays and how to organize my ideas about the topic.	I want to develop my essay-writing skills and improve my ability to organize ideas.	
Fragment	23	Technology changing the career i entering know everything, technology know, what and how accountancy works.	Technology is changing the career I am entering because it now knows many aspects of how accountancy works.	Producing complete independent clauses.
		Back on the track, though technologies evolved alongside there is AI.	Getting back on track, as technology evolves, AI continues to develop alongside it.	
		Because there losing the learning skills.	This is because they are losing important learning skills.	



Mixed Construction	10	Hence, our life when AI comes the people became lazy when it comes to work or task.	As AI becomes more common, some people may become lazy when performing work or tasks.	Maintaining a consistent sentence pattern
		AI can easily work but cannot I will continue study and improve my knowledge everyday.	AI can perform many tasks, but it cannot replace my responsibility to continue studying and improving my knowledge every day.	
		But right now as a young people it's very fast not good to the child because they are addict, bad they abuse the technology.	However, for young people today, technology can sometimes have negative effects because some children become addicted to it and misuse it.	
Dangling Modifiers	4	By using or being dependent on AI shows that you are risking and depending your path to AI in the future.	Using or becoming dependent on AI may place your future career path at risk.	Maintaining a clear description of the subject
		Using AI you making you become irresponsible people.	Using AI irresponsibly can make people dependent and less responsible.	
		Living in digital nowadays, people affects their way of living.	Living in a digital age, people have changed their way of life.	

In the 126 sentence structure errors identified, run-on sentences were the most frequent, occurring 57 times (45.24%), followed by faulty parallelism (32; 25.40%), sentence fragments (23; 18.25%), mixed constructions (10; 7.94%), and dangling modifiers (4; 3.17%). The predominance of run-on sentences suggests that students are still developing their interlanguage system, in which English sentence patterns have not yet been fully internalized. Consequently, learners tend to transfer structures from their first language or overgeneralize English grammatical rules, resulting in difficulties controlling sentence boundaries and coordinating clauses. This finding is consistent with Yan and Kang (2021), who found that run-on sentences were among the most frequent syntactic errors of Chinese EFL learners and attributed these errors to interlingual transfer between the learners' first language and English. Similarly, Chen (2024) reported that run-on sentences and other morphosyntactic errors reflect learners' evolving interlanguage, demonstrating that such errors are systematic and developmental rather than random. The relatively high occurrence of faulty parallelism further indicates learners' limited ability to maintain grammatical consistency when expressing related ideas, reflecting insufficient mastery of syntactic patterns in academic writing (Lu et al., 2021). Likewise, the presence of sentence fragments suggests that students have not fully developed an understanding of clause completeness and sentence formation, a common developmental feature of interlanguage that affects the coherence and comprehensibility of academic texts (Zhang et al., 2021). Collectively, these findings underscore the need for explicit instruction in sentence boundaries, clause coordination, and syntactic awareness to strengthen students' syntactic accuracy and writing quality.

**Table 2c**

Recurring Subpatterns of Preposition Errors

Recurring Subpattern	Frequency	Representative erroneous construction	Correct Form	Evident grammatical difficulty
Incorrect Selection	64	In different aspects in our lives... ...key reason to our developmentwe should be responsible for using AI...	In different aspects of our lives... ...key reason for our developmentwe should be responsible when using AI...	Matching prepositions with context
Unnecessary Preposition	24	To access in media... ...write on essays... ...alongside with AI...	To access media... ...write essays... ...alongside AI...	Identifying contexts where prepositions are not needed
Missing Preposition	14	...but for us to depend it... ...we should be more responsible and careful using it. ... provide us the solution...	...but for us to depend on it... ...we should be more responsible and careful when using it. ...provide us with the solution...	Recognizing contexts requiring prepositions

Among the 102 preposition errors identified, incorrect selection was the most frequent subpattern, occurring 64 times (62.75%). Unnecessary prepositions followed with 24 occurrences (23.53%), while missing prepositions accounted for 14 occurrences (13.72%). These results indicate that the students' principal difficulty involved selecting the preposition required by a particular context, collocation, or grammatical structure. The present findings are consistent with those reported in previous research.

In particular, the predominance of incorrect selection errors suggests that participants had considerable difficulty using English collocations and fixed prepositional patterns accurately. According to Ellis (2008), learners whose first language has a less complex prepositional system than English often rely on negative transfer, choosing prepositions based on similar meanings in their native language rather than the grammatical rules of English. This tendency helps explain why many participants selected inappropriate prepositions.

The frequent use of unnecessary prepositions also indicates that learners often added prepositions where they were not needed. Since preposition use in English is largely determined by convention rather than strict grammatical rules, students may overuse them when they are unsure of the correct expression (Biber et al., 1999). Although missing prepositions were the least common type of error, they still appeared in verb phrases, adjective constructions, and double-object structures, resulting in grammatically incomplete sentences. As Dulay et al. (1982) point out, intermediate learners often omit grammatical markers they consider unnecessary while trying to express more complex ideas.

**Table 2d**

Recurring Subpatterns of Article Errors

Recurring Subpattern	Frequency	Representative erroneous construction	Correct Form	Evident grammatical difficulty
Unnecessary Article	44	I see how the technology...	I see how technology...	Identifying contexts where articles are not needed
		Nowadays the AI is powerful.	Nowadays, AI is powerful	
		The people became lazy.	People became lazy.	
Missing Article	38	Advantage of this...	The advantage of this...	Recognizing contexts requiring articles
		As future CPA, I want to learn how to use AI responsibly	As a future CPA, I want to learn how to use AI responsibly	
		Because accountant work with clients and business.	Because an accountant works with clients and businesses.	
Incorrect Article	5	You'll have a idea.	You'll have an idea.	Choosing the correct article for the intended meaning and noun reference
		It can address a problem with a right use of it	It can address a problem with the right use of it	
		It is a best tool to make our work get easily done	It is one of the best tools to make our work easier.	

Among the 87 article-usage errors identified, unnecessary articles were the most frequent sub pattern, occurring 44 times (50.57%). Missing articles followed with 38 occurrences (43.68%), while incorrect article selection accounted for 5 occurrences (5.75%). These findings show that the students had difficulty determining when an article was required, when it should be omitted, and which article appropriately matched the noun phrase.

The findings are consistent with Sarasua (2021), who likewise identified article misuse, article omission, and unnecessary article insertion. Such errors may reflect both intralingual and interlingual influences. Mohammed Maree and Alahmed (2023) associated article-addition errors with intralingual overgeneralization: learners recognize that English uses articles but extend the rule to contexts in which an article is not required. Conversely, article omissions among Filipino learners may reflect interlingual influence because Philippine languages do not mark definiteness and indefiniteness in precisely the same manner as English. Overall, incorrect article use reflects incomplete acquisition and inconsistent application of grammatical rules rather than a total absence of grammatical knowledge (Dulay et al., 1982).

Table 2e

Recurring Subpatterns of Pluralization or Noun Form

Recurring Subpattern	Frequency	Representative erroneous construction	Correct Form	Evident grammatical difficulty
Singular Noun Used Instead of Plural Noun	40	"As users we must be responsible citizen..."	As users we must be responsible citizens...	Applying plural noun forms



		“...technology helps student...”	...technology helps students...	
		...to do assignments and assessment.	...to do assignments and assessments.	
Plural Noun Used Instead of Singular Noun	17	As a student, or as a freshmen...	As a student, or as a freshman...	Applying singular noun forms
		AI has a default answer to every questions.	AI has a default answer to every question.	
		...part of every young people’s life...	...part of every young person’s life...	
Determiner/Demonstrative-Noun Number Agreement	7	...we must have this unique skills...	...we must have these unique skills...	Maintaining determiner– noun number agreement
		These kind of technology...	This kind of technology...	
		...this skills can lead...	...these skills can lead...	
Incorrect Pluralization of Uncountable Nouns	6	...they believe AI can complete their homeworks...	...they believe AI can complete their homework...	Distinguishing countable from uncountable nouns
		...the learnings that they need.	...the learning that they need.	
		...analyzing important datas...	...analyzing important data...	

A total of 70 errors were identified across four recurring subpatterns under the Pluralization/Noun Form category. The most prevalent subpattern was the use of singular nouns instead of plural nouns, accounting for 40 occurrences (57.14%), followed by the use of plural nouns instead of singular nouns with 17 occurrences (24.29%). Less frequent subpatterns included determiner/demonstrative–noun number agreement with 7 occurrences (10%) and incorrect pluralization of uncountable nouns with 6 occurrences (8.57%). These findings indicate that the respondents experienced greater difficulty in applying English noun number rules than in maintaining determiner–noun agreement or distinguishing between countable and uncountable nouns, suggesting that noun morphology remains a persistent challenge in their written compositions.

The recurring subpatterns identified under the Pluralization/Noun Form category indicate that the respondents have not yet fully mastered English noun morphology, particularly the rules governing noun number, countability, and noun phrase formation. These findings are consistent with previous studies showing that



learners commonly struggle with the application of plural markers, appropriate singular–plural distinctions, and the classification of countable and uncountable nouns because these grammatical features often differ across languages (Tsang, 2017). Moreover, learners frequently overgeneralize pluralization rules and apply them in inappropriate grammatical contexts, resulting in persistent noun form errors (Al-Jarf, 2022). Similar findings were reported by Kampookaew (2020), who observed that difficulties in noun phrase construction and determiner–noun agreement remain common among EFL learners, reflecting incomplete mastery of English grammatical structures. Likewise, Shafaei-Bajestan et al. (2024) explained that accurate pluralization requires learners to understand both the morphological and semantic properties of nouns, making noun classification particularly challenging. Taken together, these studies support the present findings by demonstrating that errors in pluralization and noun form reflect broader challenges in acquiring and consistently applying English noun morphology rather than isolated writing mistakes.

LIMITATIONS OF THE STUDY

The findings are based on 24 handwritten essays from one intact section at a single private higher education institution in Southern Leyte. The purposive selection of participants and the inclusion requirement of at least 15 complete sentences limit the representativeness of the corpus; therefore, the results should be interpreted as a localized diagnostic profile and should not be generalized to all Accountancy students or institutions. Although independent coding, repeated review, and consensus discussion strengthened the credibility of the classifications, the study did not report a formal inter-rater agreement coefficient. In addition, detailed quantitative subpattern analysis was limited to the five most frequent grammatical categories, while the dominant linguistic and mechanical errors were described at the broader manifestation level. Future studies should use larger, multi-institutional samples, comparable writing tasks, disaggregated subpattern coding across all domains, and formal reliability measures.

CONCLUSION AND RECOMMENDATIONS

The findings support Corder's Error Analysis Theory by showing that learner errors form systematic patterns that can reveal areas of developing linguistic competence. The grammatical results indicate persistent difficulty with verb forms and tense, sentence structure, prepositions, article usage, and noun number. The linguistic and mechanical results further show challenges in lexical precision and punctuation. The recurring subpatterns provide a more specific diagnostic account of the structures and conventions that require instructional attention.

Collectively, the findings provide diagnostic information that can guide English-language instruction for first-year Accountancy students. They underscore the need for explicit and contextualized instruction in grammar, vocabulary, sentence construction, and mechanics, complemented by guided writing practice, editing activities, and focused corrective feedback. Addressing these areas can help students develop the linguistic accuracy and writing proficiency required for academic work and future professional communication in accountancy.

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