

The Use of Role-Play Simulation in Teaching English for Government Audit: A Vocational Context

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ABSTRACT

This research is driven by the phenomenon of low communicative preparedness of Public Sector Accounting students when facing professional interactions in government audits. Although students have a strong theoretical understanding of accounting standards, there is a significant gap in their ability to convey audit findings orally and in writing in accordance with professional ethics. This study aims to explore the effectiveness of using role-play simulations in improving the technical communication skills of Public Sector Accounting students, particularly in the context of government audits. Using a qualitative case study design at the Politeknik Negeri Sambas, data were collected through participatory classroom observations, in-depth interviews, and analysis of student work documents. The results show that the role-play simulations not only increase students' confidence in using technical audit terminology but also provide a practical understanding of audit ethics and procedures in the field. However, the main challenges identified include students' limited initial vocabulary and time management during the simulations. This study recommends the integration of real-world audit scenarios into the English for Specific Purposes (ESP) curriculum to narrow the gap between academic theory and industry needs. This research is highly relevant because in the world of Government Audit, an auditor must have persuasive yet assertive (independent) negotiation and communication skills. Role-play simulations create a "safe" environment for students to make mistakes before they actually go into the field (government agencies).

Keywords: Role-play, English for Auditing, Public Sector Accounting, Vocational Education, ESP.

ARTICLE HISTORY

Published

April 22th 2026



ARTICLE LICENCE

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1. Introduction

Vocational education in the era of globalization demands graduates who not only master technical skills (hard skills) but also possess strong professional communication skills. For students majoring in Public Sector Accounting, English language proficiency is no longer merely a supplement but a strategic necessity (Anggriyani et al., 2025; Youngsun et al., 2024; Adinda et al., 2025). This is in line with the increasing integration of government financial reporting standards with international standards, such as the International Public Sector Accounting Standards (IPSAS), as well as the growing need for transparency and accountability in audits involving international partners or donor agencies. In line with Hyland's (2018) view, mastery of English in a professional context (ESP) is key for practitioners to participate in an increasingly complex global discourse community.

However, English language teaching in vocational higher education settings often faces significant challenges. Conventional grammar-centered approaches tend to be less effective in equipping students with the practical communication skills needed in the workplace. This phenomenon is reinforced by Basturkmen's (2010) findings, which state that language learning for specific purposes should be oriented toward analyzing real-world tasks rather than simply mastering general linguistic structures. Accounting students often struggle to apply technical audit terminology to persuasive and investigative oral communication. This inability can hinder the professionalism of prospective government auditors in conducting audit interviews, clarifying findings, and delivering formal audit opinions.

The method considered capable of bridging the gap between language theory and field practice is role-play simulation. In the context of English for Specific Purposes (ESP), role-play allows students to immerse themselves in professional scenarios that approximate the realities of a government auditor's work. Through this simulation, students are required to actively participate as auditors conducting field inspections or as auditees providing explanations on financial statements. This process integrates mastery of technical vocabulary (audit terms) with interpersonal skills, professional ethics, and real-time problem-solving.

Despite the significant potential of this method, research specifically addressing the use of role-play in the context of government auditing in vocational education remains limited (Weda et al., 2022; Youngsun et al., 2024; Anggriyani et al., 2026). Most ESP research in accounting, such as that conducted by Choi (2020), tends to focus on the commercial or corporate accounting sector. However, government auditing has unique language and procedural characteristics, which are heavily influenced by stringent public sector regulations and governance. This gap underpins the importance of this research.

Therefore, this case study aims to explore how the use of role-play simulations can improve the technical communication skills of Public Sector Accounting students.

This research is expected to provide a practical contribution to the development of the ESP curriculum at Politeknik Negeri Sambas and provide an overview of the challenges and opportunities in integrating real-world work scenarios into the language classroom. This study uses a qualitative case study design to explore the use of role-play simulations in technical English learning. This approach was chosen because the researcher sought to gain an in-depth understanding of the interactions, challenges, and development of students' communication skills in a specific, natural context (Creswell, 2014).

2. Literature Review

Previous research has examined the effectiveness of simulation methods in learning English for Specific Purposes (ESP) in vocational settings. Sari and Atmanegara (2018) emphasize that the application of role-play can bridge the gap between language theory and field practice for vocational students. On the other hand, Basturkmen (2010) emphasizes that language teaching for specific purposes should no longer focus on mastering general linguistic structures, but rather on analyzing real-world tasks. In the accounting realm, research conducted by Choi (2020) has developed an ESP curriculum with a task-based approach, but its primary focus is still limited to the commercial and corporate accounting sectors. This indicates a gap in the literature, considering that government auditing has unique language and procedural characteristics, which are heavily influenced by public sector regulations and international accounting standards such as IPSAS.

Referring to the theory of Hutchinson and Waters (1987) that language learning is most effective when the material is relevant to the learner's future needs, although the above studies discuss ESP and role-play, this study has novelty in the context of Government Auditing. Government audits have unique language and procedural characteristics influenced by strict public sector regulations, which distinguish them from the commercial company audits widely discussed in previous research.

3. Method

This study uses a qualitative case study design to explore in depth the use of role-play simulations in technical English learning. This approach was chosen because the researcher sought to gain a comprehensive understanding of the interactions, challenges, and development of students' communication skills in a specific, natural context. The use of this case study design is in line with the methodological framework proposed by Creswell (2014) and Yin (2018) to investigate contemporary phenomena in real-life contexts.

1. The study was conducted at the Politeknik Negeri Sambas (POLTESA). The subjects were students of the Public Sector Accounting (ASP) study program who were taking the English for Business and Accounting

course. Data were collected through three main techniques to ensure validity through source triangulation, namely:

2. Participatory Observation: Conducted directly in the classroom to observe students' behavior, involvement, and obstacles during the role-play simulation process.
3. In-depth Interviews: Conducted to explore students' perceptions regarding the effectiveness of the simulation method in building self-confidence and understanding of professional ethics.
4. Document Analysis: Reviewing students' work, including simulation scripts or audit documents produced during the learning process, to assess the appropriateness of the use of technical terminology.

The role-play simulation implementation procedure is divided into several main stages:

1. Preparation Stage: Students are given audit terminology materials and case scenarios, such as Village Fund or regional asset audits.
2. Action Stage: Students play the roles of government auditors and auditees in a dynamic investigative situation.
3. Debriefing Stage: A post-simulation discussion session to provide feedback on linguistic accuracy, audit procedures, and the application of professional ethics in a safe learning environment.

The collected data is analyzed qualitatively, including data reduction, data presentation, and conclusion. The analysis focuses on three main aspects: improving technical communication competency, reducing language anxiety, and integrating professional ethics into audit procedures.

4. Results and Discussion

Based on data collected through classroom observations, interviews, and document analysis, the results of this study are classified into three main findings:

4.1 Improved Technical Communication Competence

The main findings indicate a significant increase in the use of technical audit vocabulary appropriately in context. In the initial stage (Preparation), students tended to be passive and hesitant to use unfamiliar terms. However, during the Action stage, students began to explore how the simulation helped internalize audit terms. This is reinforced by the statement of Informant A, a Public Sector Accounting (ASP) student, who said:

"Initially, I only knew the general meaning of 'audit'. But after the Village Fund case role-play, I was forced to use terms like 'discrepancy' and 'reconciliation' repeatedly in dialogue. It stuck in my head much better than just memorizing a vocabulary list in a book."

In addition to vocabulary, students also understand the pragmatic dimensions of professional communication. Informant B (ASP student) added:

"I just understood that in government audits, we can't just accuse. Through the simulation, I learned phrases to clarify findings professionally without making the auditee feel attacked."

The use of this simulation forces students to go beyond memorizing definitions to applying these terms in dynamic investigative situations. Theoretically, these findings suggest that task-based learning accelerates the internalization of English for Specific Purposes (ESP) terms. This aligns with Basturkmen's (2010) view, which emphasizes that language learning for specific purposes should be oriented toward analyzing real-world tasks rather than simply mastering general linguistic structures. Furthermore, the integration of linguistic competence and audit procedures demonstrated in this simulation supports Hutchinson and Waters' (1987) theory that language learning is most effective when the material is relevant to the learner's future needs in the workplace.

4.2. Reducing Language Anxiety

The second finding of this study was a positive change in students' confidence in speaking English. One of the biggest obstacles faced by vocational students is the fear of making grammatical errors. Through role-play simulations, students' focus shifted from mere "grammatical accuracy" to "successful delivery of the audit message". This is reflected in the statement of Informant C (ASP Student):

"I used to be very afraid of making grammatical mistakes. But during the second simulation (Regional Asset case), I focused more on how to get my message across to the auditee. I wasn't too bothered by tense formulas during the audit Q&A process."

Furthermore, the classroom atmosphere is designed in such a way that it provides a sense of security for students. Informant D (ASP student) explained:

"The classroom atmosphere, which was made to resemble a real audit office, made me feel 'safe' to make mistakes. The lecturer gave feedback after the simulation was finished (briefing), so I didn't feel embarrassed if I stumbled in the middle."

This finding is supported by research by Sari and Atmanegara (2018), who emphasized that role-play applications can bridge the gap between language theory and field practice for vocational students. Furthermore, the effectiveness of using simulation as a pedagogical tool in ESP classes also aligns with Al-Saadi's (2011) view that this method is very helpful in building students' professional readiness before entering the workforce. By creating a learner-centered environment (learning-centered approach), these results reinforce the theory of Hutchinson and Waters (1987) that motivation and

self-confidence increase when the material being studied is relevant to their future needs.

4.3. Integration of Professional Ethics and Audit Procedures

The research results showed that the role-play simulation not only improved language skills but also deepened students' understanding of audit ethics. In the "Village Fund Audit" scenario, students, playing the role of auditors, learned how to maintain professional skepticism while still applying polite language strategies. This is confirmed by the statement of Informant E (ASP Student):

"This simulation taught me how to maintain professional skepticism. I have to remain polite but firm when asking for supporting documents. Technical matters like this are difficult to comprehend just by reading the financial report text."

Students reported gaining a concrete understanding of how to deal with uncooperative auditees, a skill difficult to acquire through theoretical lectures or reading financial statement texts alone. Through this practical experience, students no longer simply "learn a language," but rather "learn to do a job through a language." This finding reinforces Hutchinson and Waters' (1987) theory that language learning is most effective when the material presented is relevant to the learner's future needs. In the context of vocational education, the integration of linguistic aspects and audit procedural skills creates a holistic learning experience. Furthermore, the method's success in simulating real-world work situations aligns with Widodo's (2016) recommendation regarding the importance of integrated English language teaching with areas of expertise, or English for Vocational Purposes (EVP). The role-play simulation here acts as a "simulative bridge" connecting the academic world with the demands of the world of work in government agencies.

4.4. Challenges in Implementation

Despite the positive results, the study identified several significant challenges in implementing the role-play simulations. The main challenges identified included students' limited initial vocabulary and time management during the simulation.

This is confirmed by the statement of Informant F (ASP Student):

"We felt like we didn't have enough time because we had to discuss the script before performing. Sometimes, if our vocabulary was limited, the conversation would be interrupted because we had to check the dictionary or ask a friend."

In-depth simulations require longer duration than regular lecture sessions, necessitating strict scheduling to ensure the entire group has the opportunity to participate. Furthermore, students with basic English proficiency still require language

intervention during the simulation to ensure communication does not break down completely. These findings regarding linguistic barriers are relevant to the views of Hutchinson and Waters (1987), who emphasized the importance of analyzing learner needs in ESP to address the gap between current language skills and the demands of professional communication. To minimize these barriers, the use of structured debriefing sessions is crucial in providing feedback and solutions to difficulties faced by students. Furthermore, collaboration between language teachers and accounting lecturers is highly recommended to develop more contextualized teaching materials to help students overcome their limitations in technical terminology.

These research findings reinforce the theory of Hutchinson and Waters (1987) that language learning is most effective when the material is relevant to the learner's future needs. In a vocational context, the integration of linguistic aspects and audit procedural skills creates a holistic learning experience. The role-play simulation acts as a "simulative bridge" connecting the academic world with the world of work (government agencies). The students' success in portraying auditors demonstrates that English language instruction is no longer about "learning a language," but rather "learning to do work through language." This aligns with the demands of the public sector accounting workforce, which is now increasingly demanding international communication standards in financial reporting and auditing.

5. Conclusion

Based on the research results and discussion, it can be concluded that the application of the role-play simulation method in teaching English for Public Sector Accounting has a significant positive impact on the work readiness of vocational students. This method has proven effective in improving students' ability to use technical audit vocabulary appropriately, increasing their fluency, and building confidence in dealing with complex professional situations.

This research demonstrates that English instruction at the vocational level cannot be separated from the procedural context of their field of expertise. Through government audit simulations, students not only hone their linguistic skills but also practice critical thinking, professional ethics, and problem-solving skills in real-world scenarios. Despite challenges such as time constraints and varying student backgrounds, the use of structured debriefing minimizes these obstacles. As a practical implication, this research recommends that vocational education institutions, particularly in Politeknik Negeri Sambas, begin integrating real-life case scenarios (such as public fund audits or state asset audits) into their English for Specific Purposes (ESP) curriculum. Collaboration between language lecturers and accounting study program lecturers is essential to develop more contextual teaching materials. Further research is recommended to explore the use of digital media technology or virtual reality (VR) in role-play simulations to provide a more immersive and modern audit experience for students.

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