

## Error Analysis in Writing Business Letters Among Financial Management Students

Christian John Rhod D. Igsi<sup>1</sup>, Cenverto T. Edianon<sup>2</sup>, Angel Mae B. Castro<sup>3</sup>, Lea Charm C. Graciano<sup>4</sup>, Kharissa Mae B. Saranillo<sup>5</sup>, Mark Aaron A. Dacalanio<sup>6</sup>✉

<sup>123456</sup>*Bachelor of Secondary Education, St. Mary's College of Bansalan, Inc., Bansalan, Davao del Sur, Philippines*

✉ email: markdacalanio@smcbi.edu.ph

### Received:

January 11, 2025

### Revised:

January 21, 2025

### Accepted:

January 22, 2023

### Published:

February 1, 2025

### Abstract

The English business writing correspondence is essential for Financial Management (FM) students, impacting their English writing proficiency both in academic and business purposes. This study identified the common errors in the written English business letters of FM students. The researchers employed a descriptive-qualitative method through Error Analysis Theory and Model of Corrective Feedback. Through this method, the researchers gathered data that provided a deeper understanding and analysis of the various writing difficulties encountered by FM students in their business letters. The letters were carefully checked and examined step by step to find and understand the mistakes that students usually make, helping to identify the areas where they often face difficulties and make errors. The results indicated eight types of error, which are sentence structure (21.3%), word choice (18.4%), capitalization (14.7%), preposition (11.8%), pluralization (9.6%), omission of article (8.8%), omission of linking verb (8.1%), and verb tense (7.3%). This implies that FM students are having difficulty in using the correct grammatical rules in writing. It is recommended that the students must be given feedback and great attention to reduce committing errors in writing business correspondence using the target language.

**Keywords:** *business writing; error analysis; grammar; qualitative method, Philippines*

---

## INTRODUCTION

Writing is one of the most challenging skills in English. The majority of the students had problems in generating and organizing ideas and had a limited wide range of vocabulary. Despite having taken courses in English, Financial Management (FM) students still make grammatical and organizational errors in writing, inevitably resulting in misinterpretation and misunderstanding in business communication (Uba et al., 2020). Many businesses expect students to have strong English abilities, particularly in writing, due to the increased demand for written communication in the field of businesses, especially in developing coherent business letters.

A study in Thailand found that there are insufficient English writing abilities in grammar and vocabulary among business administration students and graduates, specifically, they have problems with writing emails and reports (Jitpanich et al., 2022). A study in Vietnam tested fourth-year students majoring in English found difficulties in

writing business refusal letters, students met a lot of difficulties which most came from vocabulary, format, style, and grammar (Hanoi et al, 2019). In Indonesia, first-year accounting department students had problems in writing business letters and faced difficulties in writing different types of business letters, along with, trouble in studying letter styles in English business letters (Dahler et al, 2014).

Moreover, there have been a relatively considerable studies in the Philippines concerning difficulties in writing business letters. A study in a university in the Davao region, Philippines, revealed that the corpora, taken from the subject of business correspondence, found that students committed common errors of in punctuation marks, diction, subject-verb agreement, spelling, capitalization, and contraction (Gomez, 2022). Moreover, In Makati City, a study suggests that teachers should utilize the Learning Management Systems (LMS) as supplement to the traditional method of teaching to enhance the college students' proficiency in business writing (Sicat, 2015).

The study is based on the Error Analysis theory by Stephen Corder (1974) and Model of Corrective Feedback by Ferris and Hedgcock (2005). Corder's Error Analysis theory affirmed the significance of identifying errors committed by second or foreign language learners. Corder stated that the research of errors is part of investigation of the process of language learning. It provides with an overview of linguistic development of a learner and may give indications to the learning process (Corder, 1974). The theory is appropriate for the study because it helps the researchers to be able to identify the errors committed throughout the process of language learning. The model of Corrective Feedback categorizes the errors into morphological, lexical, syntactic, and mechanical errors. Afterward, each category is divided into specific error subcategories. In analyzing the errors, the error log is used for identifying error patterns. After the errors are highlighted consecutively and completed into the table, the total number of errors is recapitulated as componential analysis (Ferris et al., 2005). This theory is appropriate for the study because it can help the students see when they have chosen incorrect strategies, improving their procedural knowledge. It can help the students in identifying their misconceptions and help them correct their understanding.

The researchers have not come across any study that deals with committing errors in writing business letters in the province of Davao del Sur. Accordingly, Business writing has a standard way of writing and formality in communication. It is essential to have more precise and more concise communication to effectively communicate particularly in an increasingly demand for written communication in the field of businesses, and it should be evident in the letter, otherwise, it shall create miscommunication and confusion (Antonio & Briones 2022). Therefore, it is the role of the researchers to conduct the study to evaluate the Financial Management (FM) students' English writing communication proficiency to help them not only for academic purposes but also in preparation for their future careers in business.

The study can be a source of data and a basis for the intervention plan that will help future researchers and educators develop more effective teaching methods. This method can include writing activities and techniques tailored to address specific

problems. The study can improve the overall quality of education and student outcomes globally.

The main thrust of this study was to assess common errors, specifically it aimed to determine the types of errors present in the business letters written by financial management students in its specific expectations to improve its construction.

## **METHOD**

This section discussed the research design, the participants of the study, data source, data collection, and data analysis.

### ***Research Design***

This study employed descriptive-qualitative method. This method was used as the preferred design when a simple phenomenon's description is desired. Qualitative descriptive research aimed to provide a thorough and accessible description of the data and to the surface of words and events (Sandelowski, 2000). The descriptive study assessed students' business writing skills. This study used error analysis, since the researchers aimed to identify the errors in a written text.

### ***Research Participants***

The participants of this study were second year Bachelor of Science in Business Administration (BSBA) students majoring in Financial Management in a private institution in Davao del Sur, Philippines. This study used probability sampling in selecting the participants. Probability sampling allows for conclusions and inferences about the target population of a study in which every member of the population has an equal chance of being selected as a study participant (Stratton, 2021). The researchers identified thirty participants among financial management students to participate in the study.

### ***Data Source***

The researchers used the second-year BSBA majoring in financial management students' business written outputs in conducting the analysis of the study. The outputs consisted errors which the researchers analyzed and categorized.

### ***Data Collection***

The researchers first sought permission from the administration to conduct the study. After the approval, researchers communicated with the participants and collected three business letters from each of the thirty respondents, who are second-year BSBA students majoring in Financial Management (FM). These outputs were reviewed thoroughly, with errors identified and categorized according to their types. The errors analyzed based on the study's framework and presented in tabular form.

### **Data Analysis**

The researchers analyzed the Financial Management (FM) students' business letters and identified the errors, frequencies, and percentages of the errors. The study used the error analysis by Corder (1974), and the Model of Corrective Feedback by Ferris and Hedgcock (2005) in analyzing the errors. Then, the data were tabulated and classified based on the process utilized by Mandarasi (2019).

## **FINDINGS AND DISCUSSION**

### **Types of Error in Specific Expectations in the Business Letters Written by Financial Management Students**

In the gathered data, 136 errors were found in the business letters written by the 2<sup>nd</sup> year business administration students. The findings of the error analysis revealed eight types of error: sentence structure (21.3%), word choice (18.4%), capitalization 14.7%, preposition (11.8%), pluralization (9.6%), omission of article (8.8%), omission of linking verbs (8.1%), and verb tense (7.3%). A study on error analysis in English written communication revealed four primary error levels: morphological errors (irregular forms in a word level of English written texts), syntactic errors (irregular forms in a sentence level in English written texts), mechanical errors (irregular forms of rules of English written texts) (Pantarapongsanti et al., 2022), and lexical errors (irregular forms of words and phrases used in contexts) (Bader, 2023). Research suggests that the lack of vocabulary and grammatical knowledge were the main reasons why people in the professional business industry faced challenges in drafting e-mails and business letters, leading to difficulties in sentence construction and paragraphs correctly (Herlina, 2022).

**Table 1. Types and Frequency of Errors**

Types of Error	Frequency of Error (136)	Percentage (100%)
Sentence structure	29	21.3%
Word choice	25	18.4%
Capitalization	20	14.7%
Preposition	16	11.8%
Pluralization	13	9.6%
Omission of article	12	8.8%
Omission of linking verbs	11	8.1%
Verb tense	10	7.3

### **Errors in Sentence Structure**

Errors in sentence structure, such as lack of parallelism, incorrect verb forms, and awkward phrasing, can affect clarity and professionalism in communication. Example 1 lacked parallel structure between "We appreciate" and "to assist you," requiring alignment for grammatical consistency. Example 2 misused "in under process now," as "under process" is not standard English; the correct phrasing is "the order is currently being processed." Example 3 had structural issues with "in under process"

and "will be ship," which should be "is currently being processed" and "will be shipped." Example 4 contained unclear wording and an informal tone unsuitable for professional communication, requiring grammatical corrections for clarity. Example 5 was incomplete and grammatically awkward, needing restructuring for coherence. Research shows financial management students frequently struggle with sentence structuring, making errors in simple, compound, and complex sentences (Antonio et al., 2022). Studies highlight misconceptions about grammatical rules, emphasizing the importance of structured sentence construction in English (Patarapongsanti et al., 2022). Fundamental grammar principles define sentence types: simple sentences contain an independent clause (Wagner-Nagy, 2018), compound sentences connect clauses using conjunctions (Horodenska, 2019), and complex sentences consist of an independent clause and at least one dependent clause (Andriana et al., 2021).

**Table 2. Errors in Sentence Structure**

Examples	Original Sentences	Suggested Sentences (Expectations)
Example 1	We appreciate your interest in our services <u>and to assist you in planning your special day.</u>	"We appreciate your interest in our services <b>and are happy to help you plan your special day.</b> "
Example 2	We hereby confirm that the order <u>in under process now.</u>	"We hereby confirm that the order <b>is currently being processed.</b> "
Example 3	We hereby confirm that the order <u>in under process now and we can assure that on the next day it will be ship by our motor van.</u>	"We hereby confirm that the order <b>is currently being processed and will be shipped out the next day</b> ".
Example 4	This product is gentle on your skin and can help soothe and nourish it, <u>this product range for reseller, ₱140.00 minimum for 12 sets, ₱160.00 for minimum for 6 sets.</u>	This product is gentle on your skin and can help soothe and nourish it. <b>For resellers, ₱140.00 for a minimum order of 12 sets and ₱160.00 for a minimum order of 6 sets.</b>
Example 5	<u>The varieties of the product that I purchased. The date of manufacturing and expiry so I could know.</u>	<b>I would like to know the varieties of the products I purchased, the date of manufacture, and the expiration date.</b>

**Errors in Word Choice**

Word choice errors, such as improper terminology or incorrect word usage, can impact clarity and professionalism in communication. Example 6 misused "children" instead of "students," where "students" was more appropriate in a school setting. Example 7 confused "compliment" with "complement," altering the intended meaning of the sentence. Example 8 used "nature" instead of "natural ingredients," which provided better specificity. Example 9 mistakenly used "insure" instead of "ensure," affecting the sentence's correctness. Example 10 contained informal wording ("awesome"), which was better replaced with "greatly appreciated" for a professional tone. Studies highlight that EFL students frequently struggle with word choice, including collocation errors and subject-verb agreement issues (Kim, 2020; Ahmed et al., 2024). ESL writers often face challenges in selecting appropriate vocabulary, affecting academic writing clarity (Thuy et al., 2022). Research on financial

management students also supports the prevalence of word choice errors, emphasizing the importance of intentional vocabulary selection in written communication.

**Table 3. Errors in Word Choice**

Examples	Original Sentences	Suggested Sentences (Expectations)
Example 6	We take any threats seriously and will take the necessary steps to protect our <u>children</u> .	"We take any threats seriously and will take the necessary steps to protect our <b>students</b> ."
Example 7	Our company was <u>establish</u> to <u>compliment</u> the needs of our clients.	"Our company was established to <b>complement</b> the needs of our clients."
Example 8	Our product, the Skin Perfection is derived from <u>nature</u> .	"Our product, the Skin Perfection is derived from <b>natural ingredients</b> ."
Example 9	We will <u>insure</u> that your concerns are addressed.	"We will <b>ensure</b> that your concerns are addressed."
Example 10	Your feedback was <u>awesome</u> , and we are excited to work with you.	"Your feedback was <b>greatly appreciated</b> , and we are excited to work with you."

### Errors in Capitalization

Capitalization errors can impact clarity and professionalism in writing. Example 11 required capitalizing "With this" at the start of the sentence. Example 12 needed "To ensure" to begin with a capital letter for proper sentence structure. Example 13 incorrectly capitalized "Master's Degree," which should be lowercase unless used in a formal title. Example 14 correctly capitalized "Brilliant Skin" as a proper noun but should have kept "product" in lowercase. Example 15 mistakenly capitalized "Bachelor's Degree" when referring to it in a general sense. Research indicates that capitalization errors are common among EFL learners, especially in academic writing and internet-related terms (Siddiqui, 2015; Pathan, 2021). Financial management students frequently struggle with proper capitalization, highlighting the importance of distinguishing between common and proper nouns to maintain grammatical accuracy.

**Table 4. Errors in Capitalization**

Examples	Original Sentences	Suggested Sentences (Expectations)
Example 11	" <u>with</u> this, I would like to apply for a teaching position in the college department."	" <b>With</b> this, I would like to apply for a teaching position in the college department."
Example 12	" <u>to</u> ensure the success of this event, we are in need of various event supplies."	" <b>To</b> ensure the success of this event, we are in need of various event supplies."
Example 13	I am planning to take <u>Masters Degree in</u> Business Administration.	I am planning to take a <b>master's degree</b> in Business Administration.
Example 14	"I am writing to inquire about your Brilliant Skin <u>Product</u> ."	"I am writing to inquire about your Brilliant Skin <b>product</b> ."
Example 15	"I am a recent college graduate with a <u>Bachelor's Degree in business</u> ."	"I am a recent college graduate with a <b>bachelor's degree in business</b> ."

## Errors in Preposition

Preposition errors can affect sentence clarity and precision in communication. Example 16 misused “in regards” instead of the correct phrase “with regard to,” which is standard in formal writing. Example 17 incorrectly used “interested of” when “interested in” is the appropriate structure. Example 18 mistakenly used “response for” instead of “response to,” which better clarifies the subject of the response. Example 19 misused “at” in place of “in,” where “in process” correctly reflects the order’s status. Example 20 used “in” instead of “on” when referring to updates, with “on” being the preferred preposition for indicating a topic. Research shows that EFL learners frequently struggle with preposition usage, leading to errors in fluency and comprehension (Lee, 2019; Ahmed et al., 2022). Understanding proper preposition selection is crucial for effective written communication, particularly in academic and professional contexts.

**Table 5. Errors in Preposition**

Examples	Original Sentences	Suggested Sentences (Expectation)
Example 16	<u>In</u> regards to the G-tech smartphone’s features...	“ <b>With</b> regard to the G-tech smartphone’s features”.
Example 17	We are delighted that you are interested <u>of</u> our new product.	“We are delighted that you are interested <b>in</b> our new product”.
Example 18	This is the response <u>for</u> the letter that you have sent.	“This is in response <b>to</b> the letter that you sent”.
Example 19	We hereby confirm that the order is <u>at</u> process now...	“We hereby confirm that the order is <b>currently</b> in process”.
Example 20	We will also keep you updated <u>in</u> the delivery schedule.	“We will also keep you updated <b>on</b> the delivery schedule”.

Errors in prepositions were evident among Sudanese EFL learners, arising from the interference of the mother tongue (Albooni, 2023). A study found that Indonesian accounting students frequently needed to correct the omission of prepositions, which led to misconceptions of meaning (Mahardika et al., 2022). Errors occur in the form of addition, insertion, and choosing the wrong preposition (Mandasari, 2019). Based on the analysis, financial management (FM) students frequently make errors in the usage of preposition. In English grammar, prepositions were an essential part of English grammar that link nouns, pronouns, or phrases to other words in sentence. They provide information about time, place, direction, cause, and other relationships between the elements in a sentence.

## Errors in Pluralization

Pluralization errors can lead to misunderstandings and inaccuracies in communication. Example 21 required “payments” instead of “payment” to reflect multiple transactions. Example 22 misused “product” when “products” was necessary

to match the plural verb “contain.” Example 23 incorrectly used “furnitures,” though “furniture” is an uncountable noun and does not take a plural form. Example 24 mistakenly used “envelope” instead of the plural “envelopes,” which correctly reflects the quantity of items. Example 25 required “orders” instead of “order” to denote multiple transactions. Research indicates that EFL learners commonly struggle with pluralization, including irregular forms such as “foot-feet” and “goose-geese” (Fathoni et al., 2021). Understanding pluralization rules is crucial for grammatical accuracy, ensuring clarity and precision in writing.

**Table 6. Errors in Pluralization**

Examples	Original Sentence(s)	Suggested Sentence (Expectations)
Example 21	This is to remind you that your 5 <sup>th</sup> and 6 <sup>th</sup> <u>payment</u> of 38,933.33 now overdue.	This is to remind you that your 5 <sup>th</sup> and 6 <sup>th</sup> <b>payments</b> of 38,933.33 is now overdue.
Example 22	Skin Care Perfection <u>product</u> contain no harmful ingredients that can cause skin irritation, allergies, or other health problems.	Skin Care Perfection <b>products</b> contain no harmful ingredients that can cause skin irritation, allergies, or other health problems.
Example 23	Our new line of <u>furnitures</u> will be available by next month.	“Our new line of <b>furniture</b> will be available by next month.”
Example 24	5 pieces of <u>envelope</u> .	5 pieces of <b>envelopes</b> .
Example 25	In regard to the payment for the said <u>order</u> .	With regard to the payment for the said <b>orders</b> .

### Omission of Article

Article errors can impact sentence clarity and correctness in writing. Example 26 needed “the” before “prices” to specify a particular set of prices. Example 27 required “the” before “wine-tasting event” to indicate a specific occasion. Example 28 misused “a” instead of “an” before “online teacher,” as “online” starts with a vowel sound. Example 29 omitted “a” before “report” and “scan,” which were countable nouns requiring an article. Example 30 lacked “a” before “great new stock of wines” and was also missing the verb “has” for completeness. Studies highlight that article misuse, including omission and incorrect selection, is common among EFL learners (Qasem et al., 2022; Elumalai, 2019). Understanding article rules is crucial for grammatical accuracy, helping writers distinguish between general and specific references in communication.

**Table 7. Omission of Article**

Examples	Original Sentence(s)	Suggested Sentences (Expectations)
Example 26	The decision to increase <u>prices</u> of our products is influenced by dynamic factors.	The decision to increase <b>the</b> prices of our products is influenced by dynamic factors.
Example 27	I hope you are able to attend <u>wine</u> tasting event.	I hope you are able to attend <b>the</b> wine tasting event.
Example 28	I have more than 1 year of	I have more than 1 year of experience

	experience as <u>a online</u> teacher.	as <b>an</b> online teacher
Example 29	Failure to submit report or scan of <u>arrival</u> time will incur the penalty.	Failure to submit <b>a</b> report or <b>a</b> scan of <b>the</b> arrival time will incur the penalty.
Example 30	“Filipino Diner and Drinks <u>great</u> new stock of wines.”	“Filipino Diner and Drinks has <b>a</b> great new stock of wines.”

### Omission of Linking Verb

Errors in verb usage, particularly with linking verbs, can lead to incomplete or unclear sentences. Example 31 required “are” before “committed” to indicate an ongoing commitment. Example 32 lacked “are” to properly link the subject “we” with the adjective “thrilled.” Example 33 omitted “is” before “price range,” making the sentence incomplete. Example 34 needed “is” to connect the singular subject “Our product” with its complement. Example 35 required “is” to clarify the description of “Filipino Diner and Drinks.” Studies show that EFL learners struggle with subject-verb agreement, particularly in modal and linking verbs (Putri et al., 2023; Dwi, 2023). Poor verb structure can cause misunderstandings in business communication, highlighting the importance of clear subject-verb sentences (Greavu, 2019). Proper verb usage ensures grammatical accuracy and enhances readability in professional writing.

**Table 8. Omission of Linking verb**

Examples	Original Sentence(s)	Suggested Sentences (Expectations)
Example 31	“We committed to delivering the highest level of quality and services to meet your expectations.”	“We <b>are</b> committed to delivering the highest level of quality and services to meet your expectations.”
Example 32	“We thrilled to introduce our newest ITech smartphone.”	“We <b>are</b> thrilled to introduce our newest ITech smartphone.”
Example 33	“The price range for seller 140.00 minimum for 12 sets.”	“The price range for seller <b>is</b> 140.00 minimum for 12 sets.”
Example 34	“Our product, the Skin Care Perfection from natural ingredients.”	“Our product, the Skin Care Perfection <b>is</b> made from natural ingredients.”
Example 35	“Filipino Diner and Drinks great new stock of wine.”	“Filipino Diner and Drinks <b>is</b> a great new stock of wine.”

### Errors in Verb Tense

Errors in verb tense can lead to confusion and disrupt sentence coherence. Example 36 needed “grabbed” instead of “grab” to correctly reflect a past action. Example 37 omitted “will,” and “shipped” should be “ship” for proper future tense agreement. Example 38 incorrectly used “have” instead of “has,” affecting subject-verb agreement. Example 39 required “packed” instead of “pack” to correctly indicate a completed action. Example 40 misused “has” when “having” was the appropriate verb

form to align with the subject. Studies show non-native English speakers frequently struggle with verb tense errors, including omission and misinformation in past and present tense forms (Sazali et al., 2024; Haryana, 2022). Proper tense usage ensures logical sequencing of actions, enhancing clarity and comprehension in written communication.

**Table 9. Errors in Verb Tense**

Examples	Original Sentence(s)	Suggested Sentences (Expectations)
Example 36	Your G-Tech smartphone <u>grab</u> my attention.	Your G-Tech smartphone <b>grabbed</b> my attention.
Example 37	As agreed to, we will <u>shipped</u> your order on COD terms.	As agreed to, we will <b>ship</b> your order on COD terms.
Example 38	Filipino Diners and drinks <u>have</u> a great new stock of wines and we are glad that we are hosting a wine tasting event on December 10, 2023 Quezon City, Manila from 8:00 pm until 11:00 pm.	Filipino Diners and Drinks <b>has</b> a great new stock of wines and we are glad that we will be hosting a wine tasting event on December 10, 2023 Quezon City, Manila from 8:00 pm until 11:00 pm.
Example 39	It was <u>pack</u> with nutrition that help to reduce dryness, flakiness, and improve skin textured and glow.	It was <b>packed</b> with nutrition that helps to reduce dryness, flakiness, and improve skin texture and glow.
Example 40	My company, Empire Furniture Design, and your company are operating in the same market, and <u>has</u> the same customers based on offering similar product lines.	My company, Empire Furniture Design, and your company are operating in the same market <b>having the same</b> customers with similar product lines.

## CONCLUSION

This study showed that financial management students commit errors in writing business letters. In the gathered data, there are 136 errors found in the business letters written by the 2<sup>nd</sup> year Business students. The researchers have come to realize that in the business world, writing a correct and precise business correspondence is essential to effectively communicate and disseminate information. Communication skills in the field of business are very crucial; therefore, FM students should possess enough knowledge and skills to write effective business correspondence. Moreover, students must be given feedback and great attention to reduce committing errors in writing business correspondence using the target language.

As we reflect, we have come to discover that in analyzing errors, future teachers may follow some strategies to connect real-world scenarios to the students, such as applying for jobs, responding to personal or business letters, or drafting a formal inquiry. By tailoring their letters to these situations, teachers may be able to identify student errors and provide feedback in order for students to reduce their errors in writing business correspondence using the target language. Additionally, teachers may also use tools and platforms like Grammarly, Quilbot, or Kahoot quizzes for interactive learning.

## REFERENCES

- Ahmed, F.E., Ali, E.H., Ahmed, Z.A., & Eltom, S.O. (2024). Analysis of Word Choice Errors in Saudi EFL Students' Spoken Language. *Theory and Practice in Language Studies*. <https://doi.org/10.17507/tpsls.1402.22>
- Albooni, G.A. (2023). Error Analysis and English Prepositions Learning Strategy of Sudanese EFL Leaners. *European Journal of English Language and Literature Studies*. <https://doi.org/10.37745/ejells.2013/vol11n12736>
- Alvin S. Sicat, M.A. Ed (2015). Enhancing College Students' Proficiency in Business Writing Via Schoology. Corpus ID: 166225289  
Retrieved from ISSN: 2201-6333 (Print) ISSN: 2201-6740 (Online)
- Andriani, E., & Bram, B. (2021). Syntactic analysis of sentence patterns and type of BBC news articles. *LiNGUA*, 16(1), 25-34. <https://doi.org/10.18860/ling.v16i1.10832>
- Anthony Goldsmith, Pattanan Sujaritjan (2020). An Analysis of Grammatical Errors Made By 3rd-Year Thai Business English Undergraduates When Spontaneously Writing Narrative And Descriptive Paragraphs. *International Journal of Research -GRANTHAALAYAH*, 8(8), 75-95. <https://doi.org/10.29121/granthaalayah.v8.i8.2020.920>
- Antonio, J., & Briones, M. (2022). Linguistic Errors and Skill-Competency of Students in Writing Business Letters. *Journal of English Education and Linguistics*. <https://doi.org/10.56874/jeel.v3i1.810>
- Ariesta, M. L. T. C., & Arista, L. C. G. (2024). AN ANALYSIS OF STUDENT ERROR IN WRITING RECOUNT TEXT. *Jurnal Review Pendidikan dan Pengajaran (JRPP)*, 7(3), 9005-9012. <https://doi.org/10.31004/jrpp.v7i3.30877>
- Dahler, D. (2014). A STUDY ON THE WRITING ENGLISH BUSINESS LETTER DIFFICULTIES AT THE FIRST YEAR STUDENTS ACCOUNTING DEPARTMENT OF SMKN 1 BANDAR SEIKIJANG. *Lectura: Jurnal Pendidikan*, 5. <https://doi.org/10.31849/LECTURA.V5I1.149>
- Dwi, A. (2023). STUDENTS' DIFFICULTIES IN WRITING LINKING WORD. *Teaching English and Language Learning English Journal*. <https://doi.org/10.36085/telle.v3i1.5573>

- Elumalai, K.V. (2019). The English Article Errors Encountered by Arabic Undergraduate Students in the Writing Skill. *International Journal of Linguistics*. <https://doi.org/10.5296/ijl.v11i6.15632> EFL of
- Fanani, A., & Fathoni, M. (2021). ERROR ANALYSIS ON THE STUDENTS' CONSTRUCTION OF ENGLISH IRREGULAR PLURAL NOUNS. *New Language Dimensions*. <https://doi.org/10.26740/j.v2n2.p79-87>
- Ferris, D. R., & Hedgcock, J. S. (2005). Teaching ESL Composition: Purpose, process, and practice. Mahwah, NJ: Lawrence Erlbaum Associates.
- Fitriyeni, F. (2024). MORPHOLOGICAL ANALYSIS OF STUDENTS' WRITING. JETAL: *Journal of English Teaching & Applied Linguistic*. <https://doi.org/10.36655/jetal.v5i2.1503>
- Flora, R. M., & De Vera, P. V. (2019). Grammatical Errors in the Business Correspondence Corpora of Sophomore BSBA Students. Online Submission, 23, 398-415. *Asian EFL Journal Research Articles*. Retrieved from <https://files.eric.ed.gov/fulltext/ED604153.pdf>
- Gómez, D.R. (2022). An error analysis on students' business letters. *International Journal of Research Studies in Education*. <https://doi.org/10.5861/ijrse.2022.367>
- Greavu, A. (2019). An Overview of Business Writing: Challenges and Solutions. *Studies in Business and Economics*, 14, 60 - 71. <https://doi.org/10.2478/sbe-2019-0005>
- Haryani, T. (2022). Analysis on the grammatical errors in the student's writing of simple present tense. *Jurnal Ilmiah Kanderang Tingang*, 13(2), 160- 170. <https://doi.org/10.37304/jikt.v13i2.163>
- Herlina, L. (2022). A Study of Problems Faced by Indonesian Employees at PT. Doosan Jaya Sukabumi in Writing English Business Documents. *Proceedings of the International Conference on Economics, Management and Accounting (ICEMAC 2021)*. <https://doi.org/10.2991/aebmr.k.220204.041>
- Horodenska, K. (2019). Ukrainske slovo u vymirakh sohodennia [Ukrainian word in the dimensions of today]. *Kyiv [in Ukrainian]*, 135- 136. <https://doi.org/10.16945/2020222135>
- Tanassanee Jitpanich, S. A, M. Mohfreh, S. Ismail, Anis Shaari (2023). The Development of the ESP Process - Genre Writing Course for Thai Business Administration Undergraduates: The Closer Look at the Student Experience.

ACEID Official Conference Proceedings. <https://doi.org/10.22492/issn.2189-101x.2023.9>

- Khanom, H. (2014). Error analysis in the writing tasks of higher secondary level students of Bangladesh. *GSTF Journal on Education (JEd)*, 2(1), 2.  
<https://doi.org/10.7603/s40742-014-0002-x>.
- Kim J. (2020). A Corpus-Based Analysis of Syntactic/Semantic Errors in University Level EFL Learners' Writing. *언문연구*, 22(2), 135-156.<https://doi.org/10.16945/2020222135>
- Luijkx, A., Gerritsen, M., & van Mulken, M. (2020). The Effect of Dutch Student Errors in German Business Letters on German Professionals. *Business and Professional Communication Quarterly*, 83, 34 - 56.  
<https://doi.org/10.1177/2329490619870550>
- Mahardika, A., & Bram, B. (2022). Preposition Mistakes in English for Specific Purposes: The Case of Indonesian Accounting Study Program Students. *Pedagogy: Journal of English Language Teaching*.  
<https://doi.org/10.32332/joelt.v10i2.4560>
- Mandasari, B. (2019). AN ANALYSIS OF ERRORS IN STUDENTS' WRITTEN ENGLISH SENTENCES: A CASE STUDY ON INDONESIAN EFL LEARNERS. *Bandar Lampung, Indonesia I*. (Page 193-202) Retrieved from: ISBN 978-602-0860-36-7
- Nila, S.F. (2017). Problems in Writing English Business Letter: Errors and Factors. *The 1st International Conference on Language, Literature and Teaching*. Retrieved from ISSN 2549-5607
- Nova, M., & Koerniawaty, F.T. (2021). GRAMMATICAL ERRORS IN STUDENTS' APPLICATION LETTERS: A CASE STUDY AT IPB INTERNASIONAL. *PROJECT (Professional Journal of English Education)*.<https://doi.org/10.22460/PROJECT.V4I4.P665-671>
- Nur Asiah Syafikah Mohamad Sazali, Nor Azira Mohd Radzi, Nor Alifah Rosaidi, R. Razali. (2024). A Corpus-Based Study of Simple Past Tense Errors in Malaysian Learners' English Writing. *International Journal of Modern Education*. <https://doi.org/10.35631/ijmoe.621026>
- Patarapongsanti, A., Thongsan, N.C., Sukrutrit, P., Para, C., & Saphanuchart, N. (2022). An Analysis of Errors in Business-Oriented Written Paragraphs of

- the Thai EFL Undergraduates. *English Language Teaching*.  
<https://doi.org/10.5539/elt.v15n7p136>
- Pathan, M.A. (2021). The Most Frequent Capitalization Errors Made by the EFL Learners at Undergraduate Level: An Investigation. *Scholars International Journal of Linguistics and Literature*.  
<https://doi.org/10.36348/sijll.2021.v04i03.001>
- Qasem, B.T., Ahmed, S.T., & Pawar, S. (2022). A Study of Yemeni Secondary School Students' Article Errors in their English Writing. *Journal of English Language Teaching and Linguistics*.  
<https://doi.org/10.21462/jeltl.v7i1.742>
- Sandelowski, M.J. (2000). Whatever happened to qualitative description? *Research in nursing & health*, 23 4, 334-40. [https://doi.org/10.1002/1098-240X\(200008\)23:4](https://doi.org/10.1002/1098-240X(200008)23:4)
- Sawalmeh, M. H. M. (2013). Error analysis of written English essays: The case of students of the preparatory year program in Saudi Arabia. *English for specific purposes world*, 14(40), 1-17. Retrieved from ISSN 1682-3257
- Shuaibu, H., & Abubakar, A. The Auxiliary Verbs and Their Functions: An Overview. *IOSR Journal of Humanities and Social Science (IOSR- JHSS)*. Retrieved from e-ISSN: 2279-0837, p-ISSN: 2279-0845.
- Stratton, S.J. (2021). Population Research: Convenience Sampling Strategies. *Prehospital and Disaster Medicine*, 36, 373 - 374.  
<https://doi.org/10.1017/S1049023X21000649>
- Thị, N., Huyền, D., Phan, & Lam, T. (2024). AN INVESTIGATION ON DIFFICULTIES ENCOUNTERED BY ENGLISH-MAJORED STUDENTS AT DONG NAI TECHNOLOGY UNIVERSITY IN WRITING ACADEMIC ESSAYS. *Tạp chí Khoa học Trường Đại học Mở Hà Nội*.  
<https://doi.org/10.59266/houjs.2024.364>
- Thuy, N.T., Anh, H.P., Ngan, N.T., Vy, N.T., & Anh, N.T. (2022). DIFFICULTIES WITH WORD CHOICE IN ACADEMIC WRITING AND SOLUTIONS: A RESEARCH ON ENGLISH-MAJORED STUDENTS AT CAN THO UNIVERSITY, VIETNAM. *European Journal of English Language Teaching*.  
<https://doi.org/10.46827/ejel.v7i6.4543>
- Tira Nur Fitria (2020). Error Analysis of English Abstract in International Jouarnal of Economics, Business, and Accounting Research (IJEBAR). *Al-Lisan*.  
<https://doi.org/10.30603/al.v6i2.1335>

- Uba, S.Y., & Souidi, N.M. (2020). Students' Writing Difficulties in English for Business Classes in Dhofar University, Oman. *The International Journal of Higher Education*, 9, 86-97. <https://doi.org/10.5430/ijhe.v9n3p86>
- Vo, V. (2020). Communication Skills among Business Undergraduate Students: Evidence from Vietnamese Students. *International Journal of Embedded Systems*, 28. <https://doi.org/10.31901/24566322.2020/28.1-3.1112>
- Wagner-Nagy, B. (2018). Simple Sentences. In *A Grammar of Nganasan* (pp. 363-393). Brill. [https://doi.org/10.1163/9789004382763\\_011](https://doi.org/10.1163/9789004382763_011)
- Yuliawati, L., & Andayani, E. S. (2020). Type of Error on Articles in Students' Writing. *Visi Sosial Humaniora*, 1(2), 199-208. <https://doi.org/10.51622/VSH.V1I2.175>